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1994 ANNUAL REPORTS

of the Town of NORTHWOOD

New Hampshire




For the Year Ending

December 31, 1994

THE
ANNUAL REPORT
of the
TOWN OFFICERS
NORTHWOOD
NEW HAMPSHIRE

For the Year Ending December 31, 1994



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TOWN OFFICERS

Richard A. Lewis	Term Expires March 1995
Vincent S. Bane, Deceased	Term Expires March 1996
Robert E. Young	Appointed -- March 1996
Douglas J. Peterson	Term Expires March 1997

TOWN CLERK

Arlene W. Johnson	Term Expires March 1996
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DEPUTY TOWN CLERK

Judy C. Pease

TOWN TREASURER

Joseph A. Knox	Term Expires March 1996
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DEPUTY TOWN TREASURER

Marcia J. Severance

TAX COLLECTOR

Judith W. Gammon	Term Expires March 1996
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DEPUTY TAX COLLECTOR

Anne Garceau

ADMINISTRATIVE ASSISTANT

Marion J. Knox

OFFICE STAFF

Julie A. Roy	Bookkeeper
Marcia J. Severance	Property Records
Judith H. Lounsbury	Secretary/Property Records

MODERATOR

Robert A. Johnson	Term Expires March 1996
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SUPERVISOR OF CHECKLIST

Helen B. Johnson	Term Expires March 1996
Judith W. Gammon	Term Expires March 1998
Phyllis L. Reese	Term Expires March 2000

TRUSTEES OF TRUST FUNDS

Andreas M. Turner	Term Expires March 1995
Joann W. Bailey	Term Expires March 1996
Russell C. Eldridge	Term Expires March 1997

CEMETERY TRUSTEES

Nancy R. Boyd	Term Expires March 1995
Andreas M. Turner	Term Expires March 1996
George E. Reese	Term Expires March 1997

ELECTED PLANNING BOARD

Russell C. Eldridge	Term Expires March 1995
George W. Carr	Term Expires March 1995
Carol L. Deveau	Term Expires March 1996
Scott P. Martin, Chairman	Term Expires March 1996
John H. Jacobsmeyer, Jr.	Term Expires March 1997
Eleanor T. Pinkham, Vice-Chairperson	Term Expires March 1997

RECORDING SECRETARY

Linda Schlieder

STRAFFORD REGIONAL PLANNING COMMISSION

Robert Johnson, II Scott Martin

BOARD OF ADJUSTMENT

Bruce Farr, Chairman	Term Expires March 1996
Thomas Lavigne	Term Expires March 1996
Jean W. Lane	Term Expires March 1997
Linda Schlieder	Term Expires March 1997
George Rogers, Vice-Chairman	Term Expires March 1997

ALTERNATES

Robert Robertson	Term Expires March 1997
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RECORDING SECRETARY

Linda Schlieder

BUILDING INSPECTOR, CODE ENFORCEMENT OFFICER

John Freeman	Interim/Temporary
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HEALTH OFFICER

P. Donald Arsenault

TOWN HISTORIAN

Joann Bailey

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

John H. Jacobsmeyer, Jr.

RURAL DISTRICT HEALTH COUNCIL

George Rogers	Term Expires March 1996
Richard F. Clark	Term Expires March 1996

EMERGENCY MANAGEMENT

Robert E. Young, Director	Term Expires March 1995
Harry Ring, Asst. Director	Term Expires March 1995
Michael D'Alessandro, Asst. Director	Term Expires March 1995

POLICE COMMISSION

W. Edward Bryant, Jr.	Term Expires March 1995
Louis St. Pierre	Term Expires March 1996
Preston Stevenson	Term Expires March 1997

RECORDING SECRETARY
Linda Schlieder

POLICE DEPARTMENT

Michael S. D'Alessandro, Chief	Term Expires March 1995
Ross Oberlin, F-T Off.	Term Expires March 1995
Charles Hillner, F-T Off.	Term Expires March 1995
Herbert W. Rich, Jr. P-T Off.	Term Expires March 1995
H. D. Woods, IV, P-T Off.	Term Expires March 1995
Catherine Glosser, P-T Off.	Term Expires March 1995
William Neenan, P-T. Off.	Term Expires March 1995

DEPARTMENT SECRETARY
Marylou Tuttle

ANIMAL CONTROL OFFICER

Herbert W. Rich, Jr.	Term Expires March 1995
L. Dennis Gagnon, Assistant	Term Expires March 1995

FIRE DEPARTMENT
Robert V. Lindquist, Jr., Chief
Charles Bailey, Asst. Chief

Michael Hoisington	Full Time Firefighter/EMT
Kevin Madison	Full Time Firefighter/EMT

BUDGET COMMITTEE

Virginia "Ginger" Dole, Chairperson	Term Expires March 1995
Barbara H. Smart, Resigned	Term Expires March 1995
Nelson Heroux, Appointed	Term Expires March 1995
James A. Boyd	Term Expires March 1995
Jean W. Lane, Vice-Chairperson	Term Expires March 1995
Betsy A. Colburn	Term Expires March 1996
Allan G. Holmes	Term Expires March 1996
Douglas J. Peterson, Resigned	Term Expires March 1996
Robert E. Bailey, Appointed	Term Expires March 1995
Andreas M. Turner	Term Expires March 1996
Richard F. Clark, Resigned	Term Expires March 1997
Peter Stimmell, Appointed	Term Expires March 1995
Catherine A. Glosser, Resigned	Term Expires March 1997
Mary Faucher, Appointed	Term Expires March 1995
Betsy Chadwick	Term Expires March 1997
Daniel McNally	Term Expires March 1997

RECORDING SECRETARY
Linda Schlieder

RECYCLING COMMITTEE

Winifred Young, Co-Chairperson	Term Expires March 1995
Robert Clark, Co-Chairperson	Term Expires March 1996
Kathleen Lord	Term Expires March 1996
Shelley Bobowski	Term Expires March 1996
John H. Jacobsmeyer, Jr.	Term Expires March 1996

RESCUE SQUAD Rich Corning, Captain

ROAD AGENT

James D. Wilson	Term Expires March 1995
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NORTHWOOD HIGHWAY ADVISORY COMMITTEE

Mark McKennzie, Chairman	Term Expires March 1997
Andreas Turner, Secretary	Term Expires March 1997
Andrew John Lane	Term Expires March 1997
Robert Bailey	Term Expires March 1997
James D. Wilson, Road Agent	Term Expires March 1995
Richard A. Lewis, Selectmen's Rep.	Term Expires March 1995

CONSERVATION COMMISSION

Mark McKenzie	Term Expires March 1995
Arthur Slade, Chairman	Term Expires March 1995
Winifred Young	Term Expires March 1996
Patrick Bell	Term Expires March 1996
Nancy Voorhis	Term Expires March 1996
Johanna Chase	Term Expires March 1997
Stanley Somers	Term Expires March 1997

ALTERNATES

John Rule	Term Expires March 1995
Nathalie Wall	Term Expires March 1995
Joann Bailey	Term Expires March 1995
Scott Martin	Term Expires March 1995

RECORDING SECRETARY Linda Schlieder

HUMAN SERVICES DIRECTOR

Patricia Stead	Term Expires March 1995
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RECREATION COMMISSION

Diane (Dee) Ashford, Resigned	Term Expires March 1995
P. Donald Arsenault	Term Expires March 1995
Betsy Ann Colburn	Term Expires March 1996
Kenneth Curley, Resigned	Term Expires March 1996
Patti Blackburn, Resigned	Term Expires March 1997

INTERIM RECREATION COMMISSION

Robert E. Clark, Chairman	Term Expires March 1995
Normand Legere	Term Expires March 1995
Ann Strout	Term Expires March 1995
Jane Martin	Term Expires March 1995
Pamela Wentworth	Term Expires March 1995
Lou Ann Corson	Term Expires March 1995
Susanne Morales	Term Expires March 1995

LIBRARY TRUSTEES

Karen (Kate) Leblanc	Term Expires March 1995
Nathalie H. Wall	Term Expires March 1996
Elizabeth L. Stimmell	Term Expires March 1997

ROUTE 4 IMPACT COMMITTEE

WHICH INCLUDES FORMER E/W HIGHWAY COMMITTEE MEMBERS

Richard Blackburn	Term Expires March 1997
Fern Eldridge	Term Expires March 1997
Russell Eldridge	Term Expires March 1997
Jeff Lalish	Term Expires March 1997
Andrew John Lane	Term Expires March 1997
Catherine McNally	Term Expires March 1997
Patricia Stead	Term Expires March 1997
Robert Clark	Term Expires March 1997
Thomas Chase	Term Expires March 1997
Scott Martin	Term Expires March 1997
Ellis Ring	Term Expires March 1997
George Rogers	Term Expires March 1997

ECONOMIC DEVELOPMENT COMMITTEE

Timothy McGuinness, Chairman	Douglas Briggs
Richard A. Lewis	Ann Strout
Patricia Stead	Robert E. Bailey
William Bushnell	Donald Daugherty

Robert Madison

225TH ANNIVERSARY COMMITTEE

Althea "Bunny" Behm	Joseph A. Knox
Richard Blackburn	Marion J. Knox
James Boyd	Bernard Lee Mason
Russell Eldridge	Priscilla R. Turner

Polly Pinkham

RESULTS OF TOWN ELECTION

March 8, 1994

Selectmen (3 years)

Robert E. Bailey	203
*Douglas J. Peterson	323

Budget Committee (3 years)

*Richard F. Clark	382
*Catherine A. Glosser	382
*Daniel S. McNally	375
*Betsy Chadwick	13

Road Agent (1 year)

*James D. Wilson	461
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Library Trustee (3 years)

*Elizabeth L. Stimmell	465
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Trustee of Trust Funds (3 years)

*Russell C. Eldridge	288
Doris Bennett	175

Planning Board (3 years)

*John H. Jacobsmeyer, Jr.	362
*Eleanor T. Pinkham	432

Cemetery Trustee (3 years)

*George E. Reese	448
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Recreation Commission (3 yrs)

*Patti L. Blackburn	446
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Police Commission (3 years)

*Preston B. Stevenson, Jr.	427
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Recreation Commission (2 yrs)

Kenneth Curley	147
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Supervisor of Checklist (6 yrs)

*Phyllis L. Reese	456
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Moderator (2 years)

*Robert A. Johnson	463
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Are you in favor of the adoption of an amendment to the existing Town Zoning Ordinance, Article III, A., Section 7, as proposed by the Northwood Planning Board, to reduce the required setback for legal lots of record in existence prior to the enactment of the 80,000 square foot minimum lot size that do not comply with such minimum lot size?

*YES 340 NO 88

ANNUAL TOWN MEETING

March 12, 1994

Moderator Robert A. Johnson called the meeting to order at 9:10 AM at Coe-Brown Northwood Academy. He mentioned the bill before the State Legislature that could change the whole complexion of our Town Meetings. He next announced that anyone who has the intent to move for a reconsideration of an article must notify the Moderator by the time the next article is finished. This is to prevent articles being changed after the majority of voters may have gone home. Voters must vote by using the cards when a show of hands is called. It was announced that Virginia Dole is the newly chosen Chairman of the Budget Committee as the former chairman, Mr. Peterson is now a Selectman.

The Moderator then read the warrant. George Rogers moved to dispense with the reading of the whole warrant and have each article read as acted upon. Joann Bailey seconded. Motion was adopted by unanimous voice vote.

ARTICLE 1: Selectman Richard Lewis moved that the Town accept the provisions of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from the state, federal, or other governmental units or a private source which becomes available during the fiscal year. Selectman Vincent Bane seconded. This authorization will remain in effect until rescinded by a vote of the municipal meeting. Motion was adopted by an overwhelming voice vote.

ARTICLE 2: Richard Lewis moved that the Town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to apply for, accept and expend, without further motion by the town meeting, unanticipated money from the state, federal, or other governmental unit or a private source which becomes available during the fiscal year. This authorization will remain in effect until rescinded by a vote of the municipal meeting. Vincent Bane seconded. The motion was adopted by an overwhelming voice vote.

ARTICLE 3: Selectman Douglas Peterson moved that the Town authorize the Board of Selectman to accept gifts or personal property, other than cash, to the municipality for any public purposes. This authorization in accordance with RSA 31:95-e shall remain in effect until rescinded by a vote of the municipal meeting. Richard Lewis seconded. Motion was adopted by a unanimous voice vote.

ARTICLE 4: Richard Lewis moved that Northwood accept the provisions of RSA 33:7 providing that any town at any annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Selectmen to issue tax anticipation notes. Vincent Bane seconded. Ben Weddle asked for an explanation and it was explained that this article would eliminate the need to put this article in the warrant each year. Motion was adopted by an overwhelming voice vote.

ARTICLE 5: Richard Lewis moved that the Town authorize indefinitely, until specific rescission of such authority, the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by deed, either following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80. Douglas Peterson seconded. Allan Holmes asked if this means this article will not have to be on the warrant each year. The answer was yes. The motion was adopted by an overwhelming voice vote.

ARTICLE 6: Richard Lewis moved that the Town authorize the Selectmen to convey by Selectmen's Quitclaim Deed to James V. Frazier and Diane M. Frazier, a parcel of land, without buildings, owned by the Town, located at the corner of Main Street and Canterbury Road, for the consideration of \$1.00, provided the Fraziers supply, at their expense, both a survey by a licensed surveyor of the Town property to be conveyed and a legal description thereof. Vincent Bane seconded. Mr. Lewis explained by the use of a map where this property is and Mr. Bailey stated that it was less than a third of an acre. The motion was adopted by an overwhelming voice vote.

ARTICLE 7: Richard Lewis moved that the Town raise the sum of \$23,688.39 from the special Ambulance Replacement Fund (previously established) revenue balance, and to place the sum of \$23,688.39 in the Ambulance Capital Reserve Fund held by the Trustees of Trust Funds. This amount represents the money received from billings in the fiscal year 1993. Vincent Bane seconded. The motion was adopted by an overwhelming voice vote.

ARTICLE 8: Joann Bailey moved that the Town authorize the Northwood Conservation Commission to retain the unexpended portion, \$1167.94 of its 1993 appropriation, said funds to be placed in the Northwood Conservation Commission Fund in accordance with RSA 36-A:5. Richard Lewis seconded. The motion was adopted by an overwhelming voice vote.

ARTICLE 9: Richard Lewis moved that the Town appropriate from surplus in the year ended December 31, 1993, the sum of \$800. received from the sale of cemetery lots in the year 1993, and to place \$800. in the Cemetery Improvement Capital Reserve Fund. Douglas Peterson seconded. The motion was adopted by a unanimous voice vote.

ARTICLE 10: Virginia Dole moved that the municipality raise and appropriate the sum of \$1,215,021. which represents the operating budget. Vincent Bane seconded. Then Mr. Bane made an amendment to cut that amount by \$12,640. in four different departments. Mr. Bailey seconded. Allan Holmes wanted each cut to be discussed separately so Mr. Bane and Mr. Bailey agreed to withdraw their motions. Then Allan Holmes moved to take up each cut separately and Robert Bailey seconded. Motion was adopted by a voice vote. Mr. Holmes then moved to reduce the welfare line from \$5,000. to \$1,000. Richard Lewis seconded. This amount was in agreement with Patricia Stead, Welfare Director as more money has been restored to Fuel Assistance by the Federal Government. This amendment was adopted by overwhelming voice vote.

Mr. Holmes moved the next cut to reduce the debt service from \$20,000. to \$15,000. Vincent Bane seconded. Treasurer Joe Knox explained that by using a line of credit last year instead of CDs, he had been able to drastically reduce our interest charges, but he cannot be sure this early in the year how much we may have to borrow in 1994. The teachers salaries are not set yet and we do not know about tax collections. Mr. Holmes asked how much is out in uncollected taxes as of today and Mrs. Gammon reported that there is over \$400,000. for 1994, \$254,000. for 1993 and a lesser amount for previous years. This amendment was adopted by a show of hands. YES -- 93 NO -- 30

Mr. Bane moved to change the Building Inspector budget from \$21,094. back to the original Selectman's budget figure of \$12,454. Mr. Bailey seconded. Douglas Sargent, a non-resident was allowed to ask a question which was, "could a building inspector adequately inspect all he should with this amount?" It was explained that right now the 10 hours a week is more than adequate but many felt that this might not be true later in the year if building picks up as hoped. It was asked if the inspector was paid by fees or salary and the answer was by an hourly rate of \$13.50 at present. This amendment was adopted by a show of hands. YES -- 76 NO -- 50

Mr. Bane moved to increase the Snow and Ice Lines in the budget from \$69,752. to \$74,752., an increase of \$5,000. Mr. Bailey seconded. Some felt this was not necessary as if needed there is a way to get the money either from other lines or by going to the Budget Committee. This amendment was adopted by a show of hands. YES -- 92 NO -- 27 Next the main motion was adopted by a voice vote.

ARTICLE 11: Charles Bailey moved that the Town authorize the Selectmen to enter into a lease/purchase agreement for the purpose of lease/purchasing a new fire truck (tanker), and raise and appropriate the sum of \$51,000. as a down payment; \$26,000. of which will be withdrawn from the Fire Truck Capital Reserve Fund and \$25,000. of which will come from surplus in the year ending December 31, 1993. The truck is to be purchased under a lease/purchase agreement with two additional year's payments to be made, one in 1995 and one in 1996, in the amount of \$24,833.40 each year, bringing the total cost of the truck to \$100,666.80. Fire Chief William Calef seconded. The discussion that followed

brought out the need of a tanker as we do not have hydrants. The present tanker is 35 years old and Reo parts not available for repairs. Just then the fire fighters were called to respond to a fire so Mr. Bane moved that we postpone further discussion of this article until they could be present. By unanimous consent this was done and we went on.

ARTICLE 12: Richard Lewis moved that the Town raise and appropriate the sum of \$6,000. for the improvement of the road at Pine Grove Cemetery; \$1,000. of which will be withdrawn from the Cemetery Improvement Capital Reserve Fund, and \$5,000. of which will be raised by taxation. Andreas Turner seconded. Mr. James Bennett asked if this might be in an area where it might be in conflict with future Route 202 road changes but Mr. Turner said there would be no conflict. The motion was adopted by a voice vote.

ARTICLE 13: Douglas Peterson moved that the Town discontinue the Cemetery Improvement Capital Reserve Fund created in 1992 and to return the balance of the fund and interest to the General Fund. Andreas Turner seconded. The motion was adopted by a unanimous voice vote.

ARTICLE 14: Joann Bailey moved that the Town create an expendable general fund trust fund under the provisions of RSA 31:14-a, to be known as the Cemetery Improvement Expendable Trust Fund for the purpose of maintenance and operation of town cemeteries, to designate the Selectmen as agents to expend and to vote to raise and appropriate the sum of \$845.00 from the General Fund and place such funds into the newly created Cemetery Improvement Expendable Trust Fund. This sum represents the money returned to the General Fund under Article 13. Andreas Turner seconded. The motion was adopted by a unanimous voice vote.

ARTICLE 15: Joann Bailey moved that we postpone action on this article until we finish Article 11 to keep them in order. Mrs. Somers seconded. Motion passed by a show of hands but at this point, the firefighters were nearly all back and stated they were ready to finish Article 11 so Mrs. Bailey withdrew her motion before the count had been taken and we went back to Article 11

ARTICLE 11 (CONTINUED): Mr. Robertson moved we now take up Article 11. William Calef seconded. Motion adopted by unanimous voice vote. Many questions were asked about the old tanker and it was stated that it goes back to the State who owns it but they will give it back to us to use during the summer forest fire season where it could be used safely on roads that were not icy. Then Mr. Bane proposed that we purchase the truck outright this year saving interest charges and taking the money from our surplus of over \$400,000. for 1993. Robert Madison moved an amendment to read, "to see if the Town will vote to authorize the Selectmen to enter into a purchase agreement for the purpose of purchasing a new fire truck (tanker), and raise and appropriate the sum of \$96,99.43; \$26,000. of which will be withdrawn from

the Fire Truck Capital Reserve Fund and \$70,999.43 of which will come from surplus in the year ended December 31, 1993." Doris Bennett seconded. This motion was adopted by a show of hands Yes -- 137 No -- 1 Then it was back to the main motion as now amended. This had to be a ballot vote by law. The main motion passed by a ballot vote of 129 who voted yes and 13 voted no. Of the 144 votes cast, 96 were needed for the 2/3 vote so the motion was adopted.

Mr. Turner recognized Chief William Calef who is retiring in April, so he was given a standing ovation.

Now we return to ARTICLE 15: Douglas Peterson moved the the Town raise and appropriate the sum of \$21,000. for a fully equipped new police cruiser. Preston Stevenson seconded. Much discussion ensued about what fully equipped meant and how often we need a new cruiser. The present cruiser has in excess of 150,000 miles. We plan to replace after three years but mileage is the criteria. Mr. Kouroubacalis asked about taking this out of the surplus as we did the fire truck. Mr. Robertson states that if we use all the surplus there will not be any to reduce the tax rate. Mr. Turner tried to explain that this surplus is on paper only and not buried in a nice tin can beneath the Town Hall. Kathryn Somers asked if we really do have this surplus and again it was brought out that we have \$432,000 unpaid taxes for one year alone so if these were all paid up at once, we would indeed have a surplus but this is not likely. The motion was adopted by an overwhelming voice vote.

ARTICLE 16: Preston Stevenson moved that the Town raise and appropriate the sum of \$158.40 for life insurance in the amount of \$10,000. for each of the part-time Police Officers. Douglas Peterson seconded. There are now four but there may be six before the year is finished. Mr. Stevenson stated the same need for protection exists whether an officer works one hour or forty. The motion was adopted by a voice vote.

ARTICLE 17: Richard Lewis moved that the Town raise and appropriate the sum of \$7,170. for the purchase of computer equipment to complete the upgrading of the Town's computer system. The motion was adopted by a voice vote.

ARTICLE 18: Jean Lane moved that the Town raise and appropriate the sum of \$2,618. for the purchase of a radio for the Northwood Rescue Squad Ambulance. Richard Lewis seconded. Mr. Corning explained that the present radio is old and has no ability to reach the hospital channels. The motion was adopted by an overwhelming voice vote.

ARTICLE 19: Douglas Peterson moved that the Town raise and appropriate the sum of \$3,882. for the purchase of a pulse oximeter for the Northwood Rescue Squad. Virginna Dole seconded. Mr. Corning explained tht this would enable patients to be monitored while enroute to the hospital. The motion was adopted by a voice vote.

ARTICLE 20: Richard Lewis moved tht the Town raise and appropriate the sum of \$10,000. for a road engineering design of Tasker Hill Road. This will be a non-lapsing appropriation per RSA 32:3 VI(d) and 32:7, VI and will not lapse until the work is completed or no later than one year after the end of the 1994 fiscal year whichever is earlier. Virginia Dole seconded. It was explained that Strafford has upgraded their end and our end presents a bottleneck, especially for the school busses. The motion was adopted by a show of hands YES -- 52 NO -- 32.

ARTICLE 21: Richard Lewis moved that the Town raise and appropriate the sum of \$10,000. to be placed in the Highway Equipment Capital Reserve Fund held by the Trustees of the Trust Funds. Virginia Dole seconded. Robin Gould asked what this money was for and the answer was to replace the town truck eventually. The motion was adopted by a voice vote.

ARTICLE 22: Richard Lewis moved tht the Town raise and appropriate the sum of \$3,460. for the rebinding of Town Clerk's record books and the binding of Town Reports for the years 1982 through 1993. Virginia Dole seconded. The motion was adopted by a voice vote.

ARTICLE 23: Vincent Bane moved that the Town raise and appropriate the sum of \$2,000. as "seed" money for the 225th Anniversary Steering Committee. Richard Lewis seconded. Kathryn Somers asked what was meant by "seed" money. This is money used to start projects and will be returned later to the Town. The motion was adopted by a voice vote.

ARTICLE 24: Joann Bailey asked that as a Town we salute the winning CBNA girls Basketball team who were the State Champtions for the second year in a row this year. This will be noted in the Town's records.

Helen Johnson noted that the Chamber of Commerce has put up new signs welcoming people to Northwood. They are very nice and we should compliment them.

It was explained that we no longer need to dial the "1" when making toll calls within the State. This is another step in telephone progress working to the 911 system which may be in effect in 1995.

Moderator Robert Johnsonn entertained a motion to adjourn and Virginia Dole seconded. By unanimous consent the meeting was adjourned at 1:10 PM. It had been decided around noon time by a consensus poll to not take a lunch break today. We were grateful to the Sports program of CBNA who provided foods during the day.

Arlene Johnson
Town Clerk

SPECIAL TOWN MEETING WARRANT

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at Northwood Elementary School in said Northwood on the 8th day of October next at ten of the clock in the forenoon to act upon the following subjects:

1. To see if the Town will vote to raise and appropriate the sum of \$26,000.00 from the surplus from the year ended December 31, 1993, for purposes of acquiring a 1.52 acre parcel of land and building adjacent to the 30 foot access lane to the Town Recycling and Disposal facility, located on Route 4 and shown on Tax Map 10, Lot 40, and to authorize the Selectmen to proceed to consummate said acquisition for \$26,000.00, which amount includes closing costs.

Recommended by the Selectmen and Budget Committee
Majority Vote Required

2. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 15th day of September in the year of our Lord nineteen hundred and ninety-four.

Richard A. Lewis

Selectmen

Robert E. Young

of

Douglas J. Peterson

Northwood, NH

A true copy of Warrant - Attest:

Richard A. Lewis

Selectmen

Robert E. Young

of

Douglas J. Peterson

Special Town Meeting
October 8, 1994

Moderator Robert A. Johnson opened the special Town Meeting at 10:05 A.M. at the Northwood Elementary School, by reading the warrant for this meeting signed by the Selectmen. He also read the letter of Justice Gray of the Superior Court authorizing this meeting. Copies of the map of the lot in question are on the back wall of the gymnasium.

ART. 1: was read by the Moderator: To see if the Town will vote to raise and appropriate the sum of \$26,000.00 from the surplus from the year ended December 31, 1993 for the purposes of acquiring a 1.52 acre parcel of land and building adjacent to the 30 foot access land to the Town Recycling and Disposal facility, located on Route 4 and shown on Tax Map 10, Lot 40 and to authorize the Selectmen to proceed to consummate said acquisition for \$26,000.00, which amount includes closing costs. Virginia Dole so moved the article as read. Douglas Peterson seconded the motion. David Bujno asked if this proposal had gone through the Planning Board as he felt the law required. Selectman Young said it had only gone through the Budget Committee, as he wasn't aware that this had to go to the Planning Board at this stage. Mr. Bujno asked about the costs of renovating the property and it was explained that there are no plans at the present for its future use. Future plans would have to come before the Town at a later date.

The Moderator asked if there were any more questions and then he announced that he would have a Yes and No ballot on the question.

The results of the ballot were: 51 YES 12 No. The Moderator announced that the article had passed by more than the required majority vote.

Under ART. 2: The Moderator made note that today our Administrative Assistant Marion Knox and her husband Joseph Knox, our Town Treasurer were celebrating their 34th anniversary. They received a hearty round of applause. Then the Selectmen were introduced to present two framed proclamations to the new holders of the Boston Post Cane. These were read and presented to our two oldest citizens, Dorothy Milligan and Howard Dewey, neither of whom were able to be present this morning but who will receive them soon.

George Rogers moved that any further action be indefinitely postponed. Robert Clark seconded. Motion approved by unanimous voice vote. Robert Robertson moved to adjourn. Robert Clark seconded. Motion carried by unanimous voice vote. Meeting adjourned at 10:45 A.M.

Respectfully submitted,
Arlene W. Johnson, Town Clerk

STATE OF NEW HAMPSHIRE

The polls will be open from 8:00 A.M. to 7:00 P.M.

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Town Hall in said Northwood on Tuesday, the 14th day of March, next, at eight of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Northwood Wetlands Preservation District as follows: Under Article III, M, B, Permitted Uses; last sentence of paragraph delete existing sentence and add: Such uses may include the following or similar uses and must be consistent with the purpose and intent of section M1-M5 of this ordinance?
3. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Northwood ordinances as follows: addition of Article II, C., new language relative to conversion of transient accommodations to residential use and the addition of three (3) accompanying definitions under Article X, Definitions?

Given under our hands and seal this 13th day of February in the year of our Lord nineteen hundred and ninety-four.

Selectmen
of
Northwood, NH

A TRUE COPY OF WARRANT: ATTEST

Selectmen
of
Northwood, HN

Absentee Ballots will be opened at 2:00 P.M.

STATE OF NEW HAMPSHIRE

TOWN WARRANT

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs:
You are hereby notified to meet at Coe-Brown Northwood Academy in said Northwood on the 18th day of March next at nine o'clock in the forenoon to act on the following subjects:

1. To see if the Town will vote to authorize the Northwood Conservation Commission to retain the unexpended portion (\$154.00) of its 1994 appropriation, said funds to be placed in the Northwood Conservation Commission Fund in accordance with RSA 36-A:5.

Recommended by Selectmen Not recommended by Budget Committee
Majority Vote Required

2. To see if the Town will vote to raise and appropriate the sum of \$19,175.00 from the Special Ambulance Replacement Fund (previously established) revenue balance, to be added to the Ambulance Capital Reserve Fund (previously established) held by the Trustees of Trust Funds. This amount represents the money received from billings in the fiscal year 1994.

Recommended by Selectmen and Budget Committee
Majority Vote Required

3. To see if the Town will vote to raise and appropriate from surplus in the year ended December 31, 1994 the sum of \$400.00 received from the sale of cemetery lots in the year 1994, to be added to the Cemetery Improvement Expendable Trust Fund, previously established.

Recommended by Selectmen and Budget Committee
Majority Vote Required

4. Shall the Town of Northwood vote to accept the provisions of RSA 72:37-b which provides for property tax exemption for the totally and permanently disabled? (See complete text of RSA within this Report)

Submitted by Petition
Ballot Vote Required

5. To see if the Town of Northwood will vote to repeal it's March 1991 vote, of which authorized the Town to elect a highway agent, effective forthwith and until changed by vote of Annual or Special Town Meeting. This action is to be taken in accordance with RSA 231:62. (See complete text of RSA within this Report.)

Submitted by Petition
Majority Vote Required

6. Should the Town of Northwood vote to adopt the Amendment and Restatement of Lamprey Regional Cooperative, thereby remaining a member of the Lamprey Regional Cooperative for the purpose of handling, managing and disposing of municipal solid waste?

Majority Vote Required

7. To see if the town wishes to amend the existing agreement under Section 218 of the Social Security Act by excluding the services performed by election workers for the calendar year in which the remuneration paid for such services is less than \$1,000.

Majority Vote Required

8. To see if the Town will vote to have the powers set forth in N.H.RSA 35-B exercised by a recreation commission consisting of seven citizens of the Town, six of whom are to be appointed by the Selectmen in accordance with the terms of N.H. RSA 35-B:4 plus a seventh member who shall be one of the Selectmen then in office as designated by them to be an ex officio member of the commission.

Majority Vote Required

9. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Tasker Hill Road construction, and to raise and appropriate the sum of \$40,000. to be placed in this fund.

Recommended by Selectmen and Budget Committee

Majority Vote Required

10. To see if the Town will vote to raise and appropriate the sum of \$1,239,077 for general municipal operations. Said sum does not include special articles addressed.

Recommended by Selectmen and Budget Committee

Majority Vote Required

11. To see if the Town will vote to raise and appropriate the sum of \$10,000. for road name signs and poles as required by RSA 231:133.

Recommended by Selectmen and Budget Committee

Majority Vote Required

12. To see if the Town will vote to raise and appropriate the sum of \$3,400. for a new microfilm reader/printer to replace the present reader/printer.

Recommended by Selectmen and Budget Committee

Majority Vote Required

13. To see if the Town will vote to raise and appropriate the sum of \$1,900. to purchase a gurney for the Northwood Rescue Squad.

Recommended by Selectmen and Budget Committee

Majority Vote Required

14. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of basement expansion of the Chesley Library, and to raise and appropriate the sum of \$20,000. to be placed in this fund.

Recommended by Selectmen and Budget Committee

Majority Vote Required

15. To see if the Town will vote to raise and appropriate the sum of \$4,890. for architect fees for basement expansion of the Chesley Library.

Recommended by Selectmen and Budget Committee

Majority Vote Required

16. To see if the Town will vote to raise and appropriate the sum of \$10,000. to be added to the previously established Highway Equipment Capital Reserve Fund (truck) held by the Trustees of Trust Funds.

Recommended by Selectmen and Budget Committee

Majority Vote Required

17. To see if the Town will vote to raise and appropriate the sum of \$10,000. to be added to the previously established Highway Safety Equipment Capital Reserve Fund (cruiser) held by the Trustees of Trust Funds.

Recommended by Selectmen and Budget Committee

Majority Vote Required

18. To see if the Town will vote to raise and appropriate the sum of \$762.00 for the rebinding of a Town Record Book: Marriages, Births and Deaths, 1891-1917.

Recommended by Selectmen and Budget Committee

Majority Vote Required

19. To see if the Town will vote to raise and appropriate the sum of \$2,500. as "seed" money for the 225th Anniversary Steering Committee.

Recommended by Selectmen and Budget Committee

Majority Vote Required

20. To see if the Town will vote to raise and appropriate the sum of \$10,000. for a complete conceptual schematic design for a recreation area to be located on town owned land.

Recommended by Selectmen

Not Recommended by Budget Committee

Majority Vote Required

21. To see if the Town will vote to raise and appropriate the sum of \$30,000. for engineering plans, associated wetlands applications and bid proposals for Gulf Road in Northwood and Deerfield. This money is to be used together with funds being raised by the Town of Deerfield, by joint agreement, pursuant to N.H. RSA 53A, of the Boards of Selectmen. The purpose of this project is to improve the safety of Gulf Road from Route 107 in Deerfield a distance of approximately 2550 feet, to the end of

the Josephine Chandler property in Northwood.

Recommended by Selectmen and Budget Committee

Majority Vote Required

22. To see if the Town will vote to raise and appropriate the sum of \$5,115. for a Police Department facility feasibility study.

Recommended by Selectmen

Not Recommended by Budget Committee

Majority Vote Required

23. To see if the Town will vote to raise and appropriate the sum of \$15,000. for the purpose of expanding the Narrows Fire Station.

Recommended by the Selectmen and Budget Committee

Majority Vote Required

24. To see if the Town will vote to create an expendable general fund trust fund under the provisions of RSA 31:19-a, to be known as the Police Department Expendable Trust Fund, for the purpose of Safety Equipment Replacement and to raise and appropriate the sum of \$1237. received from Court fines, pistol permits and parking fines in 1994, and authorize the use/transfer from surplus in the year ended December 31, 1994, to be placed in this fund.

Recommended by Selectmen

Not recommended by the Budget Committee

Majority Vote Required

25. To see if the Town will vote to raise and appropriate the sum of \$18,725., for the first year payment, for the purpose of entering into a four (4) year contract for the computerizing and reassessing of all town properties. The total cost of the contract to be \$74,900.

Recommended by Selectmen and Budget Committee

Majority Vote Required

26. To see if the Town will vote to raise and appropriate the sum of \$37,930. for the first year payment, for the purpose of entering into a three (3) year contract for the computerizing of Tax Maps for the Town. The total cost of the contract to be \$84,288.

Recommended by Selectmen

Not recommended by the Budget Committee

Majority Vote Required

27. To see if the Town will vote to raise and appropriate the sum of \$4000. for the purpose of making repairs to the septage lagoons located at the Disposal Area, and to authorize the withdrawal from the Lagoon Fee Fund, established under N. H. RSA 31:95-c in 1990, the sum of \$4000. for this purpose.

Recommended by the Selectmen and Budget Committee

Majority Vote Required

28. To see if the Town will vote to authorize the Selectmen to sell, in conjunction with the Selectmen of the Town of Nottingham the former Herget property located on Route 4 taken by tax collector's deed dated March 17, 1994, in whatever manner they deem just, including but not limited to selling to the former owner, selling by public auction, selling by advertised sealed bids, or selling by private sale, with net proceeds from said sale, if other than to the former owner for all taxes, statutory interest, and costs that have accrued or would have accrued had the property remained in the former owner's name, to be apportioned between the towns.

Majority Vote Require)

29. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 13th day of February in the year of our Lord nineteen hundred and ninety-five.

Selectmen

of

Northwood, NH

A TRUE COPY OF WARRANT: ATTEST

Selectmen

of

Northwood, NH

BUDGET OF THE TOWN OF NORTHWOOD

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1995 to December 31, 1995

APPROPRIATIONS

	Appropriations 1994	Expended 1995	Selectmen's Budget 1995	Budget Committee Recommended 1995	Not Recommended
EXECUTIVE					
Board of Selectmen					
Selectmen's Salary	7000	6917	7000	7000	
Social Security	434	429	434	434	
Medicare	102	100	102	102	
Training/Conferences	100	50	100	100	
Travel	100	103	100	100	
Totals	7736	7599	7736	7736	
Administrative Assistant					
Admin. Assistant Salary	30047	30130	31660	31660	
Health & Dental Ins.	3230	3230	3729	3729	
Life Insurance	33	36	33	33	
Social Security	1863	1797	1963	1963	
Medicare	436	420	459	459	
Retirement	1277	1349	1425	1425	
Training/Conferences	150	191	200	200	
Travel	300	261	300	300	
Totals	37336	37415	39769	39769	
Moderator					
Moderator Salary	282	86	204	204	
Social Security	17	5	13	13	
Medicare	4	1	3	3	
Totals	303	92	220	200	

Executive Office Functions

Staff Salary	15343	14104	23562	23562
Health & Dental Ins.	3606	3573	4473	4473
Life Insurance	33	36	33	33
Social Security	951	635	1461	1461
Medicare	222	149	342	342
Retirement	384	362	461	461
Contracted Services	2600	2553	2848	2848
Telephone	4000	3642	4000	4000
Printing/Notices	4500	4500	4500	4500
Dues	1180	1203	1250	1250
Office Supplies	1850	1657	1800	1800
Postage	1200	1156	1300	1300
Maintenance & Repair	5800	5032	5200	5200
Books & Periodicals	550	719	550	550
Miscellaneous	350	155	350	350
Route 4 Impact Com.	250	--	1	1
Economic Development Com.	500	--	500	500
Totals	43319	39476	52631	52631
TOTAL EXECUTIVE	88694	84583	100356	100356

ELECTION, REGISTRATION

Town Clerk				
Town Clerk Salary	8326	8326	8559	8559
Deputy Town Clerk Salary	1200	1030	1200	1200
Social Security	591	561	605	605
Medicare	138	131	142	142
Contracted Services	1548	1185	1800	1800
Telephone	500	499	500	500
Dues	20	20	20	20
Office Supplies	200	316	250	250
Postage	200	151	250	250
Maintenance & Repair	--	90	50	50
Books & Periodicals	--	--	1	1
Training/Conference	300	180	250	250
Travel	275	239	250	250
Totals	13298	12728	13877	13877

Voter Registration				
Supervisor Salary	939	693	275	
Clerk Salary	205	249	1431	1431
Social Security	71	51	106	106
Medicare	17	12	25	25
Printing	60	30	10	10
Office Supplies	75	90	40	40
Postage	10	--	10	10
Totals	1377	1125	1897	1897
Election Administration				
Clerks & Counters	992	747	392	392
Town Clerk Vital Stats	100	--	100	100
Social Security	68	46	31	31
Medicare	16	11	7	7
Printing	250	206	250	250
Totals	1426	1010	780	780
TOTAL ELECTION, REGISTRATION	16101	14862	16554	16554
FINANCIAL ADMINISTRATION				
Bookkeeper				
Salary	21894	21918	24820	24820
Substitute	100	362	100	100
Health & Dental	3606	3573	4473	4473
Life Insurance	33	36	33	33
Social Security	1364	1164	1545	1545
Medicare	319	274	361	361
Retirement	550	556	621	621
Tuition Reimbursement	200	192	200	200
Office Supplies	700	751	700	700
Postage	850	745	800	800
Training/Conference	100	437	300	300
Travel	150	141	150	150
Totals	29866	30149	34103	34103
Auditors				
Auditing Services	6300	6850	6500	6500

Assessing				
Clerk Salary	10959	10146	11843	11843
Social Security	679	607	734	734
Medicare	159	142	172	172
Appraiser	10000	10000	10000	10000
Street Numbering	--	--	1	1
Registry of Deeds	1500	460	1000	1000
Tax Maps	1000	--	1	1
Town Road Research	--	--	1	1
Dues	20	20	20	20
Office Supplies	50	3	50	50
Totals	24367	21377	23822	23822
Tax Collector				
Tax Collector Salary	13514	13526	13892	13892
Deputy Tax Collector Sal.	2031	730	2031	2031
Social Security	964	881	987	987
Medicare	225	206	231	231
Current Use Fees	50	60	50	50
Tax Liens	1000	1068	1000	1000
Telephone	600	578	600	600
Printing	500	498	500	500
Dues	15	15	15	15
Office Supplies	100	202	150	150
Postage	2810	2414	3100	3100
Training/Conference	600	544	600	600
Travel	300	306	300	300
Totals	22709	21028	23456	23456
Treasurer				
Treasurer Salary	3014	3018	3400	3400
Deputy Treasurer Salary	100	42	100	100
Social Security	193	190	217	217
Medicare	45	43	51	51

Dues	25	25	25
Office Supplies	50	50	50
Training/Conference	75	75	75
Travel	300	300	300
Totals	3802	4218	4218
Trustees of Trust Funds			
Secretary Salary	300	90	100
Trustees Salary	500	500	500
Recording Secretary	50	--	50
Social Security	53	24	40
Medicare	12	6	9
Auditing Services	150	125	150
Office Supplies	25	--	25
Training/Conference	50	--	50
Totals	1140	745	924
Budget Committee			
Secretary Salary	800	766	840
Social Security	50	48	52
Medicare	12	10	12
Printing	49	75	73
Office Supplies	30	15	30
Postage	71	10	200
Training/Conference	50	--	200
Totals	1062	924	1407
TOTAL FINANCIAL ADMINISTRATION	89246	83927	94430
LEGAL			
Legal Services	17500	22071	19500
Claims/Judgments	500	--	500
Totals	18000	22071	20000
PERSONNEL ADMINISTRATION			
Unemployment	2500	2034	2000
Worker's Compensation	37636	37843	30300
Health Insurance/Reimb.	5221	2568	--
Retirement Maintenance Fees	150	126	150
Totals	45507	42571	32450

PLANNING AND ZONING

Planning Board				
Secretary Salary	5355	3850	4405	4405
Social Security	332	256	273	273
Medicare	78	53	64	64
Legal Services	1600	580	2500	2500
Contracted Services	3600	4560	4025	4025
Ordinance Enforcement	100	--	1	1
Printing	500	416	500	500
Office Supplies	300	279	300	300
Postage	150	171	200	200
Training/Conference	150	104	150	150
Travel	50	--	50	50
Totals	12215	10268	12468	12468

Zoning Board of Adjustment

Secretary Salary	760	374	500	500
Social Security	47	23	31	31
Medicare	11	5	7	7
Legal	500	264	350	350
Printing	100	71	100	100
Office Supplies	50	--	50	50
Postage	50	12	50	50
Training/Conference	50	--	50	50
Totals	1568	749	1138	1138

TOTAL PLANNING AND ZONING

11017	13606	13606
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GENERAL GOVERNMENT BUILDINGS

Janitor Salary	5959	5961	6000	6000
Social Security	369	355	372	372
Medicare	86	86	87	87
Electricity	3600	4121	3800	3800
Fuel Oil & Maintenance	2500	2577	2200	2200
Repairs & Maintenance	3000	4170	7500	6500
Alarm Monitoring	1090	1189	1300	1300

1000

Maint. & Repair Supply	1000	979	1000	1000
Custodial Supplies	400	380	450	450
Grounds Care	2300	2013	2300	2300
Northwood Bicent. Fund	--	--	300	300
Harvey Lake Dam Maint.	--	--	1	1
Totals	20304	21831	25310	24310
CEMETERIES				
Maintenance & Repairs	3300	2648	3300	3300
General Supplies	300	116	300	300
Totals	3600	2764	3600	3600
INSURANCE				
General Insurance	39000	31859	35000	35000
REGIONAL ASSOCIATIONS				
Strafford Reg. Planning	2257	2257	2257	2257
PUBLIC SAFETY				
Police Commission				
Secretary Salary	350	375	415	415
Social Security	22	24	26	26
Medicare	5	5	6	6
Legal	1000	100	750	750
Office Supplies	50	--	25	25
Totals	1427	504	1222	1222
Police Department				
Chief Salary	34772	34569	36640	36640
Full-Time Officers	53220	53493	79941	68688
Administrative Asst.Sal.	16585	16587	17915	17915
Part-Time Officers	32522	26020	13000	13000
Police Prosecutor	1	--	1	1
Full-Time Overtime	4912	2916	3181	3181
Health & Dental	13508	13387	19440	17659
Life Insurance	264	205	288	288
Social Security	3044	3044	1916	1916
Medicare	2061	1944	2185	2022
				163
				1781
				11253

State Retirement	3205	3305	3758	3407	351
Town Retirement	415	414	447	447	
Legal	1	128	500	500	
Telephone	6000	4687	4500	4500	
Photo Lab	600	529	600	600	
Property Repairs/Maint.	1400	390	1000	1000	
Pistol Permits	800	710	700	700	
Printing	300	620	300	300	
Dues	200	300	200	200	
Office Supplies	700	1552	800	800	
Postage	500	419	500	500	
Maint/Repair Supplies	750	909	700	700	
Gasoline	4500	2504	3500	3500	
Vehicle Repair	4000	4460	4000	4000	
Books & Publications	1000	1228	1000	1000	
Department Supplies	2500	3269	2500	2500	
Department Small Items	900	1357	750	750	
Training/Travel	2500	3561	2500	2500	
Totals	191160	182509	202762	189214	13548
Ambulance					
Training	3800	3078	4000	4000	
Medical Supplies	2700	2095	2500	2500	
Admin. Expense	300	338	300	300	
Maint. & Repair Supplies	2500	1870	2500	2500	
Telephone	400	296	400	400	
Vehicle Repairs	2000	2062	2000	2000	
Uniforms	1750	1385	1750	1750	
Equipment Replacement	1900	827	1900	1900	
Reimbursement/expenses	2500	2410	2250	2250	
Totals	17850	14363	17600	17600	

Fire Department					
Secretary Salary	1340	491	1340	1340	
Firefighter/EMT Salary	51932	51944	54721	54721	
Full-time Overtime	3370	2850	2000	2000	
Special Duty	150	--	1	1	
Health & Dental	6202	6001	6626	6626	
Life Insurance	79	112	132	132	
Social Security	92	50	83	83	
Medicare	753	754	842	842	
State Retirement	1908	3892	3403	3403	
Telephone	1500	1378	1400	1400	
Electricity	3000	3954	3500	3500	
Heating fuels & maint.	2200	1638	2200	2200	
Bldg. Maint. Repairs	1000	826	1750	1750	
Equipment Maintenance	2000	2176	2000	2000	
Dues	300	304	350	350	
Tools, Hoses, etc.	8250	7954	8860	8860	
Small Items	250	263	250	250	
Office Supplies	400	323	400	400	
Postage	200	165	200	200	
Diesel Fuel	1200	1674	1500	1500	
Building Cleaning Sup.	200	228	200	200	
Vehicle Maintenance	4000	4122	4000	4000	
Uniforms	1850	749	1500	1500	
Hazardous Materials	600	559	500	500	
Grants	500	500	500	500	
Hydrants	--	--	2400	2400	
Volunteer Reimbursements	9800	9800	9800	9800	
Fire Fighting	1000	464	1000	1000	
Fire Prevention Supplies	850	811	1450	1450	
Training Expense	2000	1656	2500	2500	
Concord Compact Services	14276	14276	15893	15893	
Totals	121202	119913	131301	131301	

Building Inspection					
Building Inspector Sal.	7800	6418	12000	9000	3000
Secretary Salary	3077	--	1000	1000	
Social Security	191	398	806	620	186
Medicare	45	93	189	145	44
Legal	300	--	1	1	
Training	1	--	100	100	
Pager	--	--	84	84	
Dues	190	120	190	190	
Office Supplies	500	667	500	500	
Postage	100	--	50	50	
Travel	250	547	600	600	
Totals	12454	8243	15520	12290	
Municipal Safety					
Med. Referral Consultant	--	--	1225	1225	
Social Security	--	--	76	76	
Medicare	--	--	18	18	
Municipal Safety Committee	--	--	1	1	
Medical Services	--	--	2000	2000	
Totals	--	--	3320	3320	
Emergency Management					
Secretary Salary	200	199	200	200	
Social Security	12	11	12	12	
Medicare	3	3	3	3	
Telephone	600	435	600	600	
Training	300	--	300	300	
Pagers	220	84	168	168	
Fees	350	263	1	1	
Office Supplies	100	45	100	100	
Equipment Supplies	2300	374	1500	1500	
Management Costs	1000	--	1000	1000	
Totals	5085	1414	3884	3884	

HIGHWAYS & STREETS

Highway Administration	26000	26779	6000	6000
Road Agent Salary	--	287	20728	20728
Road Laborer Salary	7956	8947	8600	8600
Highway Laborer	2105	2233	2190	2190
Social Security	492	522	512	512
Medicare	1	3378	1	1
Engineer Services	1000	1091	1000	1000
General Supplies	2500	2664	2500	2500
Truck Maint. & Repair	1500	1357	1500	1500
Gasoline	1000	614	1000	1000
Equipment Maint.	950	497	1000	1000
Supplies/Equip. & Tools	100	115	150	150
Training/Conference	50	50	1	1
Permit Fees	43654	48535	45182	45182
Totals				

34

Paving & Reconstruction	18500	12630	18500	18500
Supplies	75000	66219	94136	94136
Contracted Services	93500	78849	112636	112636
Totals				

Regular Maintenance	5000	3424	5000	5000
Gravel	5000	4199	5000	5000
Asphalt	2000	590	1000	1000
Culvert	1200	--	1	1
Guardrail	1	--	--	--
Pugmix	2000	1245	2000	2000
Equipment Rental	16000	16332	16000	16000
Contracted Services	5000	2522	3000	3000
Road Damage	36201	28312	32001	32001
Totals				

Snow & Ice Control

Sand	6500	6532	6500	6500
Salt	7000	6336	7000	7000
Equipment Rental	1250	--	1250	1250
Contracted Services	60000	50112	50000	50000
Equipment Maintenance	1	59	500	500
Other Plowing	1	--	1	1
Totals	74752	63040	65251	65251

TOTAL HIGHWAYS & STREETS

248107 218737 255070 255070

STREET LIGHTING

2200 2494 2400 2400

SANITATION

Lamprey Regional Solid Waste

Tipping Fees	78000	79899	68000	68000
Escrow Account	18000	18000	15622	15622
Hauling Fees	6000	5506	6000	6000
Totals	102000	103405	89622	89622

Disposal Area

Salaries	13100	12759	15800	15800
Health & Dental	--	--	2665	2665
Life Insurance	--	--	33	33
Social Security	812	791	980	980
Medicare	190	185	229	229
Telephone	426	588	500	500
Electricity	1100	1315	1200	1200
Gen. Maint/Repair	2000	695	1000	1000
Equipment	2000	5048	7000	7000
Lagoon	500	741	500	500
Miscellaneous/Water	1	13	1	1
Rental	1	--	1	1
Extermination	250	220	250	250
Recycling Service	1300	678	1000	1000
Metals	1300	1700	1800	1800
Hazardous Waste	1000	376	500	500
Waste Oil	1200	--	1	1
Facility Improvements	--	--	3500	3500

NE Resource Recovery Dues	200	199	210
General Supplies	225	42	225
Recycling Ed. Sup.	50	--	350
Maint/Repair Supplies	600	48	350
Safety Equip & Supplies	--	--	500
Conferences	100	130	150
Totals	26355	25527	38745

HEALTH

Health Officer			
Health Officer Salary	1000	725	2430
Deputy Health Officer Sal.	100	--	1
Secretary Salary	150	--	1
Health Officer Fees	600	935	--
Social Security	78	45	151
Medicare	18	11	35
Rabies Shot Series	400	305	1
Environmental Emergency	300	--	300
Pager	130	249	84
Dues	50	40	50
Postage	25	15	100
Travel	500	187	500
Totals	3351	2511	3653

Animal Control			
Animal Control Officer Sal.	1000	775	1000
A.C. Officer Assistant	164	--	164
Social Security	72	14	72
Medicare	17	3	17
Rabies Shot Series	75	390	75
SPCA Contribution	240	240	240
S.P.C.A. Animal Control	300	200	300
Rabies - Vet. Service	500	20	300
Pager	120	338	168
Dues	15	15	15
Animal Food	1	--	1

Trap	643	638	250	250
Gasoline	150	74	150	150
Holding Pen	--	--	250	250
Tranquilizer Fluid	1	--	25	25
Vehicle Maintenance	1500	1304	1200	1200
Totals	4798	4011	4227	4227

Health Agencies				
Rural District VNA	4703	4703	4739	4739
Lamprey Health Care	2625	2625	2625	2625
Rockingham Counseling Ctr	650	650	800	800
Rockingham Cty. Nutrition	150	150	330	330
Rockingham Cty. C.A.P.	4182	4182	4050	4050
Area Homemaker Home Health	2000	2000	2000	2000
Aids Response	1000	1000	1500	1500
Seacoast Mental Health	1000	1000	1000	1000
Sexual Assault Support	667	667	667	667
A Safe Place	500	500	500	500
Richie McFarland Children's	1250	1250	750	750
Total	18727	18727	18961	18961

Welfare				
Human Services Salary	5200	5539	8071	8071
Health & Dental	2692	2668	--	--
Life Insurance	33	36	--	--
Social Security	323	343	500	500
Medicare	76	81	117	117
Legal	300	12	100	100
Telephone	--	--	600	600
Training/Conference	135	50	100	100
Travel	400	501	450	450
Electricity	1000	522	600	600
Heat & Oil	1000	10	500	500
Rental	10000	2335	4000	4000
Dues	25	25	25	25

Medical Services	800	45	300	300
Food	300	92	200	200
E. Cotton Fund	100	--	100	100
Totals	22384	12260	15663	15663

CULTURE & RECREATION

Recreation				
Beach Attendants	10500	10490	15000	15000
Director- Summer Program	900	1100	1200	1200
Counselors	2560	2341	2600	2600
Social Security	866		1166	1166
Medicare	202	207	273	273
Swimming Lessons	900	1083	1000	1000
Electricity	275	279	275	275
Sanitation	1000	871	1200	1200
Rubbish	450	626	1	500
Plumbing Repairs	100	80	1	1
General Supplies	1500	1403	2500	2500
Office Supplies	100	435	100	100
Sand	300	--	300	300
Recreation Programs	700	491	700	700
Totals	20353	20286	26316	26815

Libraries				
Librarian Salary	16944	16992	17854	17854
Library Aides	8961	8598	9918	9918
Janitor	1471	1312	--	--
Health & Dental	3606	3560	4473	4473
Life Insurance	33	36	40	40
Social Security	1697	1464	1722	1722
Medicare	397	342	403	403
Retirement	424	431	446	446
Telephone	650	718	1055	1055
Electricity	1600	1723	1800	1800
Heat & Oil	750	667	800	800

Building Maintenance	1730	290	880	880
A. & A. Caswell Fund	35	--	--	--
Contracted Services	--	--	2228	2228
Dues	50	50	50	50
Office Supplies	300	670	350	350
Tech Process	700	700	900	900
Postage	250	247	250	250
Janitor Supplies	300	278	300	300
Books & Periodicals	9000	8936	10000	10000
Alice Tasker Book Fund	849	847	--	--
C. Carlisle Book Fund	50	26	--	--
G. Gardner Book Fund	100	97	--	--
Library Tools	150	138	150	150
Training/Conference	300	267	794	794
Programs	150	150	150	150
Travel Reimbursement	200	200	150	150
Totals	50697	47399	54713	54713
Memorial Day	500	500	500	500
Conservation Commission				
Secretary Salary	826	692	826	826
Social Security	51	43	51	51
Medicare	12	10	12	12
Wetlands Management	350	40	150	150
Town Forest Land Mgmt	250	--	450	450
Land Management - Short term	250	--	250	250
Dues	150	150	150	150
Office Supplies	125	13	125	125
Maps	25	950	100	100
Special Day	50	--	50	50
Training/Conference	150	90	150	150
Totals	2239	1988	2314	2314
INTEREST ON TAN	15000	644	25000	25000
TOTAL OPERATING BUDGET	1202381	1103272	1256355	1239077

CAPITAL OUTLAY - 1994		
Police Insurance	158	--
Police Cruiser	21000	20957
Fire Truck	96999	96716
Ambulance Radio	2618	2618
Town Hall Computer	7170	7170
Records - rebinding	3460	--
225th Anniversary Committee	2000	725
Road Engineering Design	10000	6500
Rescue Equipment	3882	3800
Capital Reserve - Truck	10000	10000
Cemeteries	6000	5924
Purchase Gardner Property	26000	25555
Totals	189287	179965

CAPITAL OUTLAY - 1995			
Recreation - New Park Design	10000		10000
Gulf Road - Design & Bids	30000		30000
Tasker Hill Road Construction CRF	40000		40000
Road Name Signs & Poles	10000		10000
Microfilm Reader/Printer	3400		3400
Rescue Squad Gurney	1900		1900
Library Expansion CRF	20000		20000
Library Architect	4890		4890
Police Dept. Feasibility Study	5115		5115
Narrows Fire Station Expansion	15000		15000
Police Dept. Expendable Trust Fund	1237		1237
Assessing (4 yr. contract)	18725		18725
Tax Maps (3 yr. contract)	37930		37930
225th Anniversary Committee	2500		2500
Record Book Rebinding	762		762
Lagoon Repairs	4000		4000
Totals	205459		151177

TO CAPITAL RESERVE FUNDS & SPECIAL ACCOUNTS		
Ambulance	19175	19175
Highway Equipment (truck)	10000	10000
Highway Safety (cruiser)	10000	10000
Conservation Commission Savings Account	154	154
Cemetery Expendable Trust	400	400
TOTAL APPROPRIATIONS	1418169	1429829

REVENUES

	Estimated Revenues Prior Year	Actual Revenues Prior Year	Selectmen's Budget Ensuing Fiscal Year	Estimated Revenues Ensuing Fiscal Year
TAXES				
Land Use Change Tax	17000	11459	5000	5000
Yield Tax	5000	7474	15000	15000
Payment in Lieu of Tax			32000	32000
Interest & Penalties	100000	115716	100000	100000
LICENSES				
Business Licenses/Permits	230	262	50	50
Motor Vehicle Permits	220000	237739	215000	215000
Building Permits	6500	11053	7500	7500
Other Licenses, etc.	8000	8611	6500	6500
FROM STATE				
Shared Revenue	33739	33739	34000	34000
Highway Block Grant	52878	52878	55205	55205
State & Fed. Forest Reim.	800	720	436	436
FROM OTHER GOVERNMENT				
Intergovernmental Rev.	3000	2143	1500	1500
CHARGES FOR SERVICES				
Income from Departments	15000	21174	16500	16500
MISCELLANEOUS REVENUES				
Sale of Mun. Property	25400	22840	25000	25000
Interest on Investments	11500	20354	18000	18000
Other	33500	34461	25000	25000
INTERFUND OPERATING TRANSFERS				
Special Revenue Funds	23688	23688	23175	23175
Capital Reserve Fund	27845	27088	--	--
Trust and Agency Funds	200	300	300	300
TOTAL REVENUES	584280	631699	580166	580166

SELECTMEN'S REPORT

Inventory

Town Assessed Valuations

Water District Valuations

Value of Land Only:

Current Use (10,475.49)	\$ 774,562.	\$ 15,705.
Residential (4,411.40)	122,923,854.	3,015,350.
Commercial (407.68)	9,954,050.	511,600.
Total of Taxable Land	133,652,466.	3,542,405.
Tax Exempt & Non-taxable	\$ 8,886,350.	

Value of Buildings Only:

Residential	\$ 79,156,755.	\$2,842,700.
Manufactured Housing	6,454,270.	239,000.
Commercial	9,060,550.	454,300.
Total of Taxable Buildings	94,671,575.	3,536,000.
Tax Exempt & Non-taxable	\$ 7,879,050.	

Public Utilities: \$ 3,029,846.

Values Before Exemptions: \$231,353,887. \$7,078,405.

Exemptions:

Blind (2)	30,000	
Elderly (59)	2,817,350.	185,000.
Physically Handicapped (1)	4,405.	
Solar/Windpower (7)	31,520.	
Wood Heating Energy (12)	30,722.	6,235.
Total Amount of Exemptions:	\$ 2,913,997.	191,235.

Net Valuation on Which Tax

Rate is Computed: \$228,439,890. \$6,887,170.

CURRENT USE REPORT

Farm Land	936.55
Forest Land	8718.14
Unproductive Land	101.39
Wet Land	719.41
TOTAL ACRES:	10,475.49

Acres Removed in 1993	11.37
Acres Receiving 20% Recreational adjustment	4138.85

Total number of owners
granted Current Use 212

APPROPRIATIONS

GENERAL GOVERNMENT:

Executive	88,694.
Election and Registration Expenses	16,101.
Financial Administration	89,246.
Legal Expenses	18,000.
Employee Benefits	45,507.
Planning and Zoning	13,783.
General Government Building	20,304.
Cemeteries	3,600.
Insurance	39,000.
Strafford Regional	2,257.

PUBLIC SAFETY:

Police	192,587.
Ambulance	17,850.
Fire	121,202.
Bldg. Insp./CEO	12,454.
Emergency Management	5,085.

HIGHWAY AND STREETS:

Highways and Streets	248,107.
Street Lighting	2,200.

SANITATION:

Solid Waste Collection-Local	26,355.
Solid Waste Disposal - Lamprey	102,000.

HEALTH:

Health Agencies and Hospitals	18,727.
Health Officer	3,351.
Animal Control	4,798.

WELFARE:

Direct Assistance	22,384.
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CULTURE AND RECREATION:

Parks and Recreation	20,353.
Library	50,697.
Patriotic Purposes	500.

CONSERVATION:

Conservation Commission	2,239.
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DEBT SERVICE:

Interest on TAN	15,000.
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CAPITAL OUTLAY:

Land and Improvements	42,000.
Machine, Vehicle, & Equipment	137,129.
Improvements Other Than Buildings	158.

OPERATING TRANSFERS OUT:

To Special Revenue Fund	1,168.
To Capital Reserve Fund	34,488.
To Trust and Agency Funds	845.

TOTAL APPROPRIATIONS: \$1,418,169.

SOURCES OF REVENUE

TAXES:

Land Use Change Taxes	\$ 17,000.
Yield Taxes	5,000.
Payment in Lieu of Taxes	8,000.
Interest & Penalties on Delinquent Taxes	100,000.

LICENSES, PERMITS AND FEES:

Business Licenses and Permits	230.
Motor Vehicle Permit Fees	220,000.
Building Permits	6,500.
Other Licenses, Permits & Fees	8,000.

FROM STATE:

Shared Revenue	33,739.
Highway Block Grant	52,878.
State & Federal Forest Land Reimbursement	720.

FROM OTHER GOVERNMENT

Intergovernmental Revenues	3,000.
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CHARGES FOR SERVICES:

Income from Departments	15,000.
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MISCELLANEOUS REVENUES:

Sale of Municipal Property	25,400.
Interest on Investments	11,500.
Other	33,500.

INTERFUND OPERATING TRANSFERS IN:

Special Revenue Fund	23,688.
Capital Reserve Fund	27,845.
Trust and Agency Funds	200.
Fund Voted from Surplus	98,967.
Fund Balance Used to Reduce Taxes	57,000.
TOTAL REVENUES AND CREDITS	\$ 748,167.

TAX RATE COMPUTATION

	TOWN PORTION		TAX RATE
Appropriations:	1,418,169		
Less Revenues:	748,167		
Less Shared Revenues:	8,013		
Add:			
Overlay	45,885		
War Service Credits	27,900		
Sub Total		735,774	
Approved Town/City Tax Effort		735,774	
Municipal Tax Rate			3.22
	SCHOOOL PORTION		
Due to Local School District		3,142,935	
Due to Regional School District(s)		0	
Less: Shared Revenue		39,037	
Net School Appropriation:			
Approved School(s) Tax Effort		3,103,898	
School(s) Tax Rate			13.59
	COUNTY PORTION		
Due to County		240,010	
Less: Shared Revenue		4,315	
Net County Appropriation:			
Approved County Tax Effort		235,695	
County Tax Rate			1.03
Combined Tax Rate			17.84

COMMITMENT ANALYSIS

Total Property Taxes Assessed	4,075,367
Less: War Service Credits	(27,900)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	4,047,467

PROOF OF RATE

Net Assessed Valuation	Tax Rate	Assessment
228,439,890	17.84	4,075,367

1995 BOND REQUIREMENT

Treasurer:	88,000 Tax Collector:	84,000
Town Clerk:	27,000 Trustee of Trust Funds:	62,000

TAX CREDITS

Totally and Permanently	(6)	8,400
Other War Service Credits	(190)	19,500
TOTAL AMOUNT EXEMPTED		27,900

SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings	542,600.
Furniture and equipment	200,000.
Tax Map 10, Lot 40 (former Gardner property)	87,300.
Libraries, lands and buildings	368,100.
Furniture and equipment	105,000.
Police Department, lands and buildings	0
Equipment	100,000.
Fire Department, lands and buildings	323,700.
Equipment	400,000.
Highway Department, lands and buildings	9,650.
Equipment	30,000.
Materials and supplies	5,000.
Parks, commons and playgrounds	569,450.
Schools, lands and buildings, equipment	4,000,000.
Tax Collector Deeds:	
Map 01, Lot 009A	117,400.
Map 02, Lot 006	92,750.
Map 02, Lot 031	142,050.
Map 04, Lot 001-010GL	81,986.
Map 15, Lot 097:335	3,950.
Map 15, Lot 097:337,339,341,345	40,850.
Map 15, Lot 097:421-424	30,700.
Map 19D & 20A, Lot 001	42,600.
Map 19D & 20A, Lots 72 & 73	61,800.
Map 19D & 20A, Lots 72A & 73A	1,250.
Map 19D & 20A, Lot 100	28,400.
Map 19D & 20A, Lot 101	13,450.
Map 20, Lot 013:001	49,800.
Map 20B-N.L., Lot 15	56,450.
Map 20B-N.L., Lot 16	37,500.
Map 20B-N.L., Lot 41	7,600.
Map 20C-N.L., Lot 14G	34,600.
Map 25C-N.L., Lot 202A:085	72,050.
Map 26, Lot 012	8,100.
All Other Properties and Equipment:	
Community Hall, land and building	57,750.
Town Ambulance and Equipment	100,000.
Disposal/Recycling Area	111,350.
Double-ended Compactor and building	61,000.
Harvey Lake Estates, Lot 1,26A,13A & beaches	101,000.
Gravel Banks	2,350.
Water Hole, East Northwood	5,550.
Giles Land - Route 4	67,000.
Manganero - Wildlife Area	16,950.
Brower Recreation Area	12,400.
Post Office Land	74,100.
Map 20E, Lot 003A - Northwood Lake	300.
Map 20E, Lot 005 - Northwood Lake	5,450.
Map 20E, Lot 005 - Land adjacent to Narrows Fire St.	6,750.
Randall Lot - Nottingham	1,500.
Map 15, Lot 050 - Frog Pond, Bow Lake Road	3,650.

Town Forest Land:

Map 5, Lot 031 - Giles Lot	103,000.
Map 8, Lot 005 - Deslaurier Lot	32,250.
Map 8, Lot 006 - Parsonage Lot	149,000.
Map 4, Lot T-N:006-Lucas Pond School Lots & land:	399,950.
TOTAL:	\$ 12,569,336.

TOWN CLERK'S REPORT

For the Fiscal Year Ending December 31, 1994

RECEIPTS:

Auto Permits	\$237,777.20
Dog Licenses	2,073.00
Dog Fines	130.00
Filing Fees & Late check fees	17.00
Marriage Licenses	988.00
Vital Records Searches	207.00
TOTAL RECEIPTS	\$241,192.20
TOTAL PAYMENTS TO TREASURER:	\$241,192.20
Cash on hand January 1, 1995	0.00

Respectfully submitted,

Arlene W. Johnson
Northwood Town Clerk

REPORT FROM THE TAX COLLECTOR'S OFFICE

Collection of taxes for 1994 have continued to be steady. We had fewer bankruptcies this year and the ones that are currently on the books should be settled soon.

Because the courtesy letters in 1993 to delinquent taxpayers who were in jeopardy of losing their property were so successful, the tax office has now made it a policy to send these letters each year in September.

The legislature passed a law in 1994 that taxes could be paid by Discover Card. However, the law still needs perfecting before we can initiate its use.

As a 1994 County Co-ordinator for Rockingham County, arrangements were made with Marty Alexander, a Tax Representative from Transamerica Real Estate Tax Service, to discuss their operations concerning collection of tax bills for banks that hold mortgages on properties in each town and how to keep communication lines open.

The New Hampshire Tax Collector's Association has again selected me to be a County Co-ordinator in 1995.

Respectfully submitted,

Judith W. Gammon
Tax Collector

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
YEAR ENDED DECEMBER 31, 1994

	1994	1993
Uncollected Taxes:		
Property Taxes		\$574441.88
Land Use Change Tax		3510.00
Yield Taxes		1540.16
Lien Costs		9778.00
Taxes Committed to Collector:		
Property Taxes	\$4058614.98	
Land Use Change	20104.80	
Yield Taxes	8267.60	
Jeopardy Tax	884.00	
Overpayments:		
Property Taxes	2363.39	771.30
Land Use Change	99.00	
Interest Collected on Delinquent Taxes	4656.01	30534.27
 TOTAL DEBITS:	 \$4094989.78	 \$620575.61
Remitted to Treasurer During Fiscal Year:		
Property Taxes	\$3521964.37	\$574078.58
Land Use Change Tax	13171.80	3510.00
Yield Taxes	6805.10	1540.16
Interest on Taxes	4656.01	30534.27
Lien Costs		9778.00
Jeopardy	884.00	
Abatements Made:		
Property Taxes	17318.98	1134.60
Land Use Change	7032.00	
Yield Taxes	794.58	
Current Levy Deeded	828.00	
Uncollected Taxes End of Fiscal Year:		
Property Taxes	\$ 520867.02	
Yield Taxes	667.92	
 TOTAL CREDITS:	 \$ 4094989.78	 \$620575.61

Respectfully submitted,
Judith Gammon, Tax Collector

TAX COLLECTOR'S REPORT

SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1994 - (June 30, 1995)

	Tax Sale/Lien on Account of Levies		
	1993	1992	Prior
Unredeemed Liens Balance at Beg. of Fiscal Year:		\$283856.03	138552.66
Liens Executed During Fiscal Year:	408930.18		
Deed Costs:			819.00
Interest & Costs Coll. After Lien Execution:	9704.15	36081.33	30812.01
Deed Penalties:			793.00
Mortgage Penalties:	1242.00	1821.41	
Overpayments:		6.67	3.29
TOTAL DEBITS:	\$419876.33	\$321765.44	\$170160.96
Remittance to Treasurer During Fiscal Year:			
Redemptions:	\$149418.35	\$132367.89	\$114523.23
Interest/Costs After Sale or Lien Execution:	9705.15	36081.33	30812.01
Mortgage Penalties:	1242.00	1821.41	1706.38
Abatements of Unredeemed Taxes	9491.36	689.62	
Liens Deeded to Town:	2711.76	4363.72	3740.66
Unredeemed Mortgage Penalties:			425.71
Unredeemed Liens Balance End of Year	247308.71	146441.47	18952.97
TOTAL CREDITS:	\$419876.33	\$321765.44	\$170160.96

Respectfully submitted,

Judith Gammon, Tax Collector

TOWN TREASURER'S REPORT
FISCAL YEAR ENDING DECEMBER 31, 1994

Cash Balance as of January 1, 1994 \$1,203,384.50

CURRENT RECEIPTS:

Selectmen	292,768.75
Tax Collector	4,644,451.54
Town Clerk	246,666.20
N.O.W. Account Interest.....	1,196.78
M.M. Account Interest	14,431.37
Transfer from Northwood Meadows	754.72
C.D. Interest	4,716.43
Transfer from Line of Credit	307,000.00
Reversal of Service Charge27
TOTAL RECEIPTS:	5,511,986.06

Total Amount Available from all Sources:	\$6,720,370.56
Less: Total Expenditures as per Selectmen	\$5,766,920.16
Total Cash on Hand, December 31, 1994	953,450.40

NORTHWOOD CONSERVATION COMMISSION - SAVINGS

Balance as of January 1, 1994	3,514.64
Total Deposits	1,167.94
Total Interest Received	110.02
Total Withdrawls	----
Balance as of December 31, 1994	4,793.60

NORTHWOOD CONSERVATION COMMISSION -- CERTIFICATE OF DEPOSIT

Balance as of January 1, 1994	26,807.08
Total Interest Received	376.14
Balance as of December 31, 1994	27,183.22

AMBULANCE FUND

Balance as of January 1, 1994	23,735.56
Total Deposits	19,956.20
Total Interest Received	271.00
Withdrawls:	
Trustees of Trust Funds	23,688.39
Refund to Medicare	627.78
Balance as of December 31, 1994	19,646.59

LAGOON FUND

Balance as of January 1, 1994	3,291.74
Total Deposits	1,263.50
Total Interest	97.07
Balance as of December 31, 1994	4,652.31

Respectfully submitted,

Joseph A. Knox
Treasurer

1994 DETAIL SUMMARY OF RECEIPTS

Licenses, Permits & Fees		
Building Permits	\$11053.32	
Electrical Permits	535.00	
Mechanical Permits	10.00	
Plumbing Permits	358.00	
Pistol Permits	807.00	
Cable TV Franchise	5407.00	
Current Use Fees	60.00	
Permits	306.00	
	-----	18,536.32
State of New Hampshire		
Fed Forest Land Reimb	720.01	
State Highway Grant	52877.50	
Shared Block Revenue Grant	67758.32	
State Police Gas Reimb	23.54	
Police Grant	1676.24	
	-----	123,055.61
General Government Fees		
Board of Adjustment Fees	150.00	
Subdivision Fees	470.00	
Office Assistance	18.00	
Site Plan Fees	3387.12	
Maps & Publications	49.00	
Reproduction Fees	778.19	
Witness Fees	774.75	
Perpetual Care	4600.00	
	-----	8,661.13
Police Fees		
Special Duty	8937.70	
Police Reports	1100.00	
	-----	10,037.70
Emergency Management Reimbursement		
Reimbursement from State	2118.61	
	-----	2,118.61
Highway Fees		
Road Damage	2282.20	
	-----	2,282.20
Sanitation Fees		
Recycling Fees	453.18	
Dump Fees	4259.00	
Hazardous Waste Rev	680.00	
	-----	5,392.18

Health Fees		
Health Inspection	975.00	975.00

Welfare Fees		
Reimbursement Assistance	4153.44	4,153.44

Recreation Fees		
Fees-Beaches	1236.98	
Fees-Swimming Lessons	234.00	
Fees-Recreation Program	624.00	
	-----	2,094.98
Library Fines, Gifts & Donations		
Fees	152.02	152.02

Fines		
Court & Parking Fines	500.00	500.00

Interest Earnings		
Checking	1196.78	
Money Market	14431.37	
C.D.'s	4716.43	
	-----	20,344.58
Rent of Town Property		
Rent Town Hall	115.00	115.00

Insurance Receipts		
Claims	15.00	
Dividends	30250.09	
	-----	30,265.09
Unclassified Receipts		
Overpayment	2777.31	
Donations	1000.00	
Unclassified	3345.64	
	-----	7,122.95
Sale of Fixed Assets		
Sale of Cemetary Lots	400.00	
Sale of Town Property	22438.95	
	-----	22,838.95

Planning Board		
P/B Publications	134.45	
Strafford Regional Reimb	1440.93	
	-----	1,575.38
Received from Special Funds		
Ambulance & Fire Truck	51076.67	
	-----	51,076.67
Reimbursement Health Insurance		
Health Insurance	2570.24	
	-----	2,570.24
Total Receipts		313,868.05

TOWN OF NORTHWOOD
1994 Summary of Expenses

Selectmen's Expense	\$ 7,598.96
Administrative Asst.	34,415.14
Moderator	93.07
Executive Office	39,475.51
Town Clerk	12,727.67
Voter Expenses	1,124.61
Election Admin.	1,009.61
Financial Admin.	29,425.50
Audit Expenses	6,850.00
Assessing Expenses	21,377.03
Tax Collector	21,028.45
Treasurer	3,576.95
Trustee of Trust Funds	744.59
Budget Committee	924.33
Legal Expenses	22,071.02
Personnel Department	42,570.45
Planning Board	10,268.14
Zoning Board	748.99
General Govt. Bldgs.	21,830.52
Cemeteries	2,763.20
Insurances	31,858.80
Regional Association	2,257.00
Police Department	183,013.07
Ambulance	14,363.07
Fire Department	119,912.99
Building Inspector	8,242.71
Emergency Management	1,413.60
Highway & Streets	221,230.77
Sanitation	128,932.50
Health	2,511.35
Animal Control	4,010.81
Health Agencies	25,248.66
Welfare	12,259.70
Recreation	20,285.97
Library	47,399.08
Patriotic Day	500.00
Conservation	2,141.91
Interest	643.72
Capital Outlay	179,964.70
Transfer Special Rev.	24,533.39
Unbudgeted Appropriation	3,416,687.00
Unbudgeted County Tax	240,010.00
Prior Year Purchase Ordrs	9,424.80
Bank Loan	307,000.00
Unbudgeted Tax Lien	408,930.18
Perpetual Care	4,200.00
Abatements & Overpaments	37,997.60
Special Duty	8,617.00
Other Expenses	19,706.04
TOTAL EXPENDITURS	\$5,766,920.16

Town of Northwood
Employees 1994

Name	Salary	Special Duty
David E Anderson	\$ 468.00	
P. Donald Arsenault	1,061.19	
Joann Bailey	300.00	
Robert Bailey	416.68	
Vincent Bane	833.35	
Jane Bell	102.96	
Donna Bunker	17,602.07	
Cathy Calef	537.44	
Renae Coculo	2,196.00	
Micheal D'Alessandro	35,000.30	
Maureen Dessrosiers	301.25	
Fred Deveau Jr	312.00	
Diane Elliott	339.00	
Eunice Fraser	4,472.83	
John Freeman	5,568.75	
Dennis Gagnon	14,623.43	
Judith Gammon	13,948.98	
Anne Garceau	372.90	
Catherine Glosser	11,174.56	\$ 373.92
Judy Glover	3,496.53	
Amy Hernon	2,641.50	
Heather Hernon	2,496.00	
Charles Hillner	27,005.51	\$ 1,646.71
Michael Hoisington	27,788.28	
Ben Jean	3,031.89	
Arlene Johnson	8,340.98	
Helen Johnson	260.00	
Robert Johnson	86.46	
Joseph Knox	3,071.38	
Marion Knox	31,582.91	
Ellen Kramas	311.25	
Alan Laberge	88.00	
Jean Lane	34.56	
Maxwell Leblanc	640.60	
Richard Lewis	3,010.88	
Judith Lounsbury	14,614.82	
Joseph Lovely	5,955.68	
Kevin Madison	26,817.79	
Deborah Mann	310.00	
Donna Martell	8.70	
James Martell	50.03	
Marcy McHugh	2,088.00	
Daniel McNally	1,237.70	
Nonna Morrissett	247.50	
William Neenan	288.00	
Gloria O'Connor	70.13	
Ross Oberlin	30,205.97	\$ 1,511.61
Judy Pease	1,031.76	
Douglas Peterson	\$ 1,594.25	

Town of Northwood
Employees 1994

Name	Salary	Special Duty
Steven Pierson		\$ 722.00
Eleanor Pinkham	\$ 25.71	
Phyllis Reese	231.25	
Herbert Rich Jr	9,401.71	\$ 246.33
Julie Roy	22,988.26	
Adrienne Rule	240.00	
Mary Arsenault Samuels	1,100.01	
Hazel Saunders	87.73	
Katherine Savage	311.25	
Kori Schlieder	108.75	
Linda Schlieder	6,075.44	
Marcia Severance	9,806.25	
Monica Nann Smith	797.64	
Mary Carolyn Sorensen	212.50	
Pat Stead	5,567.34	
Marylou Tuttle	16,936.34	
Robert Tuttle	354.00	
Frederick Twombly	149.91	
Cilla Tyler Houle		\$ 4,563.25
James A Wilson	6,566.20	
James D Wilson	26,949.44	
Horace Wood	4,878.51	\$ 78.60
Gloria Yeaton	40.38	
Cornelius Young	310.00	
Robert Young	\$ 1,083.36	

Town of Northwood

1099 Vendors

P. Donald Arsenault	\$ 875.00
Steven Anderson	662.80
Charles Bailey	800.00
B & S Septic	5,106.25
William Calef	1,100.00
Capital Area Mutual	15,987.20
Stephen Conway	649.27
Fred Deveau Jr	827.23
Double A Const	10,787.00
Dowst Auto Body	1,949.85
L Sherman Elliott Jr	4,560.00
Gerald Gammon	861.02
Allen Gould Logging	32,725.00
Hodgdon & Son	3,692.00
David Hodgdon	1,175.00
Robert Linguist	1,211.26
A William Marston	774.50
James R Martell	10,000.00
Northern Grading Svce	30,415.00
Robert B Grant	4,953.23
O'Neal Sandblasting	2,632.00
Page New England	1,162.00
Pinkham's Express	692.50
Southeast Portable Svces	870.72
MD Tasker Construction	4,088.00
Tom T Trucking	2,082.50
Total	\$140,639.33

Fire Fighter Expenses

George Ashford	\$ 20.85
Charles Bailey	24.15
Fred Bassett	20.85
Chic N Shop	98.38
Stephen Conway	24.15
Fred Deveau Jr	20.85
Robert Linguist	28.26
Northwood Auxilary	67.71
Northwood Fire Dept	158.58
Total	\$ 463.78

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of
the Board of Selectmen
Town of Northwood
Northwood, New Hampshire

In planning and performing our audit of the Town of Northwood for the year ended December 31, 1994, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. An area discussed included:

Periodic review of General Fund balance sheet proprietary account balances, to assure correctness

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 19, 1995

Plodzick & Sanderson
Professional Association

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Northwood
Northwood, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Northwood as of and for the year ended December 31, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Northwood as of December 31, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Northwood. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Plodzik & Sanderson
Professional Association*

January 19, 1995

EXHIBIT A
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1994

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Assets</u>		
Cash and Equivalents	\$ 967,258	\$ 56,276
Investments		
<u>Receivables (Net of</u>		
<u>Allowances For Uncollectibles)</u>		
Taxes	821,520	
Accounts	873	4,649
Intergovernmental	17,345	
Interfund Receivable	71	2,730
<u>Other Debits</u>		
Amount to be Provided for		
Retirement of General Long-Term Debt		
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 1,807,067</u>	<u>\$ 63,655</u>
 <u>LIABILITIES AND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 1,210	\$
Accrued Payroll and Benefits	16,187	
Intergovernmental Payable	1,292,935	
Interfund Payable	2,730	
Other Deferred Revenues	5,474	
Compensated Absences Payable		
Total Liabilities	<u>1,318,536</u>	
<u>Equity</u>		
<u>Fund Balances</u>		
Reserved For Endowments		
Reserved For Encumbrances	12,759	
Reserved For Special Purposes		
<u>Unreserved</u>		
Designated For Special Purposes		63,655
Undesignated	<u>475,772</u>	
Total Equity	<u>488,531</u>	<u>63,655</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 1,807,067</u>	<u>\$ 63,655</u>

<u>Fiduciary Fund Type</u> <u>Trust</u> <u>Funds</u>	<u>Account Group</u> <u>General Long-</u> <u>Term Debt</u>	<u>Total</u> <u>(Memorandum Only)</u>
\$ 37,385	\$	\$ 1,060,919
399,499		399,499
		821,520
		5,522
		17,345
		2,801
	<u>57,504</u>	<u>57,504</u>
<u>\$ 436,884</u>	<u>\$ 57,504</u>	<u>\$ 2,365,110</u>
\$	\$	\$ 1,210
		16,187
28,775		1,321,710
71		2,801
		5,474
	<u>57,504</u>	<u>57,504</u>
<u>28,846</u>	<u>57,504</u>	<u>1,404,886</u>
204,698		204,698
		12,759
203,340		203,340
		63,655
		<u>475,772</u>
<u>408,038</u>		<u>960,224</u>
<u>\$ 436,884</u>	<u>\$ 57,504</u>	<u>\$ 2,365,110</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>Revenues</u>		
Taxes	\$ 4,128,993	\$
Licenses and Permits	257,793	
Intergovernmental	140,844	
Charges for Services	21,139	22,045
Miscellaneous	77,438	896
<u>Other Financing Sources</u>		
Operating Transfers In	<u>50,776</u>	<u>2,188</u>
<u>Total Revenues and Other Financing Sources</u>	<u>4,676,983</u>	<u>25,129</u>
<u>Expenditures</u>		
<u>Current</u>		
General Government	318,363	
Public Safety	328,878	
Highways and Streets	221,230	
Sanitation	129,182	562
Health	25,249	
Welfare	12,259	
Culture and Recreation	69,280	24,730
Conservation	644	
Debt Service	2,142	
Capital Outlay	175,490	
Intergovernmental	3,382,945	
<u>Other Financing Uses</u>		
Operating Transfers Out	<u>34,533</u>	
<u>Total Expenditures and Other Financing Uses</u>	<u>4,700,195</u>	<u>25,292</u>
<u>Excess (Deficiency) of Revenues and</u>		
<u>Other Financing Sources Over (Under)</u>		
<u>Expenditures and Other Financing Uses</u>	(23,212)	(163)
<u>Fund Balances - January 1</u>	<u>511,743</u>	<u>63,818</u>
<u>Fund Balances - December 31</u>	<u>\$ 488,531</u>	<u>\$63,655</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$ 4,128,993
	257,793
	140,844
	43,184
1,089	79,423
<u>43,345</u>	<u>96,309</u>
<u>44,434</u>	<u>4,746,546</u>
	318,363
	328,878
	221,230
	129,744
	25,249
	12,259
940	94,950
	2,142
	644
	175,490
	3,382,945
<u>27,320</u>	<u>61,853</u>
<u>28,260</u>	<u>4,753,747</u>
16,174	(7,201)
<u>93,094</u>	<u>668,655</u>
<u>\$ 109,268</u>	<u>\$ 661,454</u>

The notes to financial statements are an integral part of this statement.

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 4,131,582	\$ 4,128,993	\$ (2,589)
			234,730	257,793	23,063
			141,702	140,844	(858)
	22,045	22,045	15,000	43,184	28,184
	896	896	70,400	78,334	7,934
	<u>2,188</u>	<u>2,188</u>	<u>51,733</u>	<u>52,964</u>	<u>1,231</u>
	<u>25,129</u>	<u>25,129</u>	<u>4,645,147</u>	<u>4,702,112</u>	<u>56,965</u>
			339,255	318,363	20,892
			346,532	328,878	17,654
			249,577	221,230	28,347
	562	(562)	128,605	129,744	(1,139)
			26,876	25,249	1,627
			22,384	12,259	10,125
	24,730	(24,730)	71,400	94,010	(22,610)
			2,239	2,142	97
			15,000	644	14,356
			180,548	175,490	5,058
			3,382,945	3,382,945	
			<u>36,501</u>	<u>34,533</u>	<u>1,968</u>
	<u>25,292</u>	<u>(25,292)</u>	<u>4,801,862</u>	<u>4,725,487</u>	<u>76,375</u>
	(163)	(163)	(156,715)	(23,375)	133,340
<u>63,818</u>	<u>63,818</u>		<u>575,561</u>	<u>575,561</u>	
<u>\$ 63,818</u>	<u>\$ 63,655</u>	<u>\$ (163)</u>	<u>\$ 418,846</u>	<u>\$ 552,186</u>	<u>\$ 133,340</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1994

	<u>General Fund</u>		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>Revenues</u>			
Taxes	\$ 4,131,582	\$ 4,128,993	\$ (2,589)
Licenses and Permits	234,730	257,793	23,063
Intergovernmental	141,702	140,844	(858)
Charges for Services	15,000	21,139	6,139
Miscellaneous	70,400	77,438	7,038
<u>Other Financing Sources</u>			
Operating Transfers In	<u>51,733</u>	<u>50,776</u>	<u>(957)</u>
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>4,645,147</u>	<u>4,676,983</u>	<u>31,836</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	339,255	318,363	20,892
Public Safety	346,532	328,878	17,654
Highways and Streets	249,577	221,230	28,347
Sanitation	128,605	129,182	(577)
Health	26,876	25,249	1,627
Welfare	22,384	12,259	10,125
Culture and Recreation	71,400	69,280	2,120
Conservation	2,239	2,142	97
Debt Service	15,000	644	14,356
Capital Outlay	180,548	175,490	5,058
Intergovernmental	3,382,945	3,382,945	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>36,501</u>	<u>34,533</u>	<u>1,968</u>
<u>Total Expenditures and</u>			
<u>Other Financing Uses</u>	<u>4,801,862</u>	<u>4,700,195</u>	<u>101,667</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	(156,715)	(23,212)	133,503
<u>Fund Balances - January 1</u>	<u>511,743</u>	<u>511,743</u>	
<u>Fund Balances - December 31</u>	<u>\$ 355,028</u>	<u>\$ 488,531</u>	<u>\$ 133,503</u>

EXHIBIT D
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	<u>Fiduciary</u> <u>Fund Type</u> <u>Nonexpendable</u> <u>Trust Funds</u>
<u>Operating Revenues</u>	
New Funds	\$ 4,525
Interest and Dividends	<u>15,234</u>
 <u>Total Operating Revenues</u>	 <u>19,759</u>
 <u>Operating Expenses</u>	
<u>Trust Income Distributions</u>	
Cemetery	9,154
Other	<u>390</u>
 <u>Total Operating Expenses</u>	 <u>9,544</u>
 <u>Operating Income</u>	 10,215
 <u>Operating Transfers</u>	
Transfers Out	<u>(8,951)</u>
 <u>Net Income</u>	 1,264
 <u>Fund Balance - January 1</u>	 <u>297,506</u>
 <u>Fund Balance - December 31</u>	 <u>\$ 298,770</u>

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1994

	Fiduciary Fund Type Nonexpendable Trust Funds
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 15,234
New Funds Received	4,625
Trust Income Distributions	(9,544)
Operating Transfers Out - To Other Funds	<u>(8,881)</u>
<u>Net Cash Provided by Operating Activities</u>	<u>1,434</u>
<u>Cash Flows From Investing Activities</u>	
Proceeds From Sales and Maturities of Investment Activities	18,425
Purchase of Investment Securities	<u>(27,014)</u>
<u>Net Cash (Used) in Investing Activities</u>	<u>(8,589)</u>
<u>Net (Decrease) in Cash</u>	(7,155)
<u>Cash - January 1</u>	<u>36,568</u>
<u>Cash - December 31</u>	<u>\$ 29,413</u>
 <i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>	
<u>Net Income</u>	<u>\$ 1,264</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities</u>	
(Increase) Decrease in Due From Other Funds	100
Increase (Decrease) in Due To Other Funds	<u>70</u>
<u>Total Adjustments</u>	<u>170</u>
<u>Net Cash Provided by Operating Activities</u>	<u>\$ 1,434</u>

The notes to financial statements are an integral part of this statement.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Northwood, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Northwood (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

- Special Trust Funds Income Account
- Conservation Commission
- Ambulance Replacement
- Lagoon Fee
- Hazardous Waste Disposal

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts
Cemetery Perpetual Care
Library Trusts
Other Miscellaneous Trusts

Expendable Trust Funds

Town Trusts
Capital Reserve
Library Trusts

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all significant Special Revenue Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994, \$155,967 of the beginning General Fund fund balance was applied for this purpose.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1994 were required as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$ 1,418,169	\$ 23,688
School	3,142,935	
County	<u>240,010</u>	<u> </u>
<u>Total Appropriations</u>	<u>4,801,114</u>	<u>23,688</u>
 Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$ 13,507	\$
End of period	<u>(12,759)</u>	<u> </u>
<u>Total Adjustments</u>	<u>748</u>	<u> </u>
<u>Total Appropriations - GAAP Basis</u>	<u>\$ 4,801,862</u>	<u>\$ 23,688</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, unredeemed accounts that were beyond the 2-year statutory period for deeding and certain other accounts deemed by management to have questionable collectibility have been reserved. Reserved amounts are not reflected as Taxes Receivable and amounted to \$112,718 at December 31, 1994.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Various service charges (ambulance, police, lagoon, and hazardous waste disposal) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles calculated at 82% of the amount billed for the ambulance service in 1994.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Inventories

Inventory in the General Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

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Long-Term Liabilities

General Obligation Debt - Long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1994:

<u>Special Revenue Funds</u>	
Special Trust Funds Income Account	\$ 1,041
Hazardous Waste Disposal	562
<u>Total</u>	<u>\$ 1,603</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds or the failure to appropriate on a gross basis.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

- Category 1* Includes deposits that are insured (Federal Depository Insurance).
- Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.
- Category 3* Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	\$ 199,202	\$	\$ 1,544,245	\$ 1,743,447	\$ 1,022,736
Certificates of Deposit	<u>38,183</u>	<u>—</u>	<u>—</u>	<u>38,183</u>	<u>38,183</u>
<u>Total Cash</u>	<u>\$ 237,385</u>	<u>\$-0-</u>	<u>\$ 1,544,245</u>	<u>\$ 1,781,630</u>	<u>\$ 1,060,919</u>

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

- Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.
- Category 2* Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.
- Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

	<u>Category</u>			<u>Carrying</u>	<u>Market</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
Certificates of Deposit	\$ 136,662	\$	\$	\$ 136,662	\$ 136,662
US Government Obligations			<u>217,000</u>	<u>217,000</u>	<u>217,000</u>
	<u>\$ 136,662</u>	<u>\$-0-</u>	<u>\$ 217,000</u>	353,662	353,662
Mutual Funds				<u>45,837</u>	<u>47,264</u>
<u>Total Investments</u>				<u>\$ 399,499</u>	<u>\$ 400,926</u>

C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Northwood School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1994, was as follows:

Municipal Portion	\$ 3.22
School Tax Assessment	13.59
County Tax Assessment	<u>1.03</u>
<u>Total</u>	<u>\$17.84</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on March 22, 1994, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at December 31, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994 (second semi-annual billing)	\$ 324,046
Levy of 1994 (first semi-annual billing)	196,821
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	247,309
Levy of 1992	146,441
Levy of 1991	9,045
Levy of 1990	6,275
Levy of 1989	3,633
Yield Taxes	668
Less: Reserve for estimated uncollectible taxes	<u>(112,718)</u>
<u>Total Taxes Receivable</u>	<u>\$ 821,520</u>

D. Accounts Receivable

Accounts receivable as of December 31, 1994, are as follows:

<u>General Fund</u>		
Welfare	\$ 3,364	
Police Department Services	536	
Other	337	
Reserve for Uncollectible Amounts	<u>(3,364)</u>	
<u>Total General Fund</u>		\$ 873
<u>Special Revenue Funds</u>		
Ambulance Replacement Fund	\$ 24,479	
Lagoon Fee Fund	170	
Reserve for Uncollectible Amounts	<u>(20,000)</u>	
<u>Total Special Revenue Funds</u>		<u>4,649</u>
<u>Total Accounts Receivable</u>		<u>\$ 5,522</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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E. Intergovernmental Receivable

Receivables due from other governments at December 31, 1994 include:

General Fund

State of New Hampshire - Shared Revenue	\$ 17,345
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F. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 71	\$ 2,730
<u>Special Revenue Funds</u>		
Special Trust Funds Income Account	576	
Conservation Commission	2,036	
Hazardous Waste Disposal	118	
<u>Trust Funds</u>		
Nonexpendable Town Trusts	_____	_____ 71
<u>Totals</u>	<u>\$ 2,801</u>	<u>\$ 2,801</u>

G. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1994, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For the year ended June 30, 1992, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

Contributions paid in 1994 for FY95, ending June 30, 1995, to be recorded as an insurance expense/expenditure totaled \$31,592. Unpaid contributions for the year ending June 30, 1995, and due in 1994 were \$0-. Claims submitted to the Trust that have been billed to the Town for their portion of

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

payment (i.e., deductible) as of December 31, 1994, totaled \$-0-. During August 1994, \$8,545 was returned to the Town of Northwood as its 1994 "dividend" for the years 1988, 1989, 1990, and 1991.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Fund is a Trust organized to provide workers' compensation and employer's liability self-insurance to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Northwood shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to January 1. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintains on behalf of its members the following insurance policies shared by the membership for the year ended December 31, 1994:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments in any of the past years.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1994 include:

General Fund

Balance of School District Assessment

Due Northwood School District

\$ 1,292,935

Trust Funds

Capital Reserve Funds - Balance due:

Northwood School District

\$ 28,275

Northwood Water District

500

Total Trust Funds

28,775

Total Intergovernmental Payable

\$ 1,321,710

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

B. Deferred Revenue

General Fund

Deferred revenue at December 31, 1994, consists of other revenue collected in advance of the fiscal year to which it applies, and totals \$5,474.

C. Defined Benefit Pension Plan

Plan Description and Provisions

Substantially all employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1994, was \$149,976; the Town's total payroll was \$399,826.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

Group I Employees who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1994, was as follows:

Town's Portion	\$ 6,993
Employees' Portion	<u>13,948</u>
<u>Total</u>	<u>\$ 20,941</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

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The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

Deferred Compensation Plan - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets are reported at fair market value.

The Town contributed \$3,102 for the year ended December 31, 1994.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

D. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1994:

	<u>Capital Leases Payable</u>	<u>Compensated Absences Payable</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>			
Balance, Beginning of Year	\$ 871	\$ 47,970	\$ 48,841
Retired	(871)		(871)
Net increase in compensated absences payable	<u> </u>	<u>9,534</u>	<u>9,534</u>
Balance, End of Year	<u>\$ -0-</u>	<u>\$ 57,504</u>	<u>\$ 57,504</u>

Long-term debt payable at December 31, 1994, is comprised of the following:

<u>Compensated Absences Payable</u>	
Vested Sick Leave	\$ 42,993
Accrued Vacation Leave	<u>14,511</u>
<u>Total General Long-Term Debt Account Group</u>	<u>\$ 57,504</u>

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	<u>\$ 12,759</u>
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TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

Reserved for Special Purposes

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Fund which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>		
Cemetery	\$ 83,020	
Library	1,952	
Miscellaneous	<u>9,100</u>	
<u>Total Nonexpendable Trust Funds</u>		\$ 94,072
<u>Capital Reserve Funds</u>		
Ambulance	\$ 59,613	
Highway Equipment	25,906	
Highway Safety Equipment	1,009	
Fire Truck	170	
Town Hall	<u>13,734</u>	
<u>Total Capital Reserve Funds</u>		100,432
<u>Other Expendable Town Trusts</u>		
Cemetery Improvements	\$ 864	
Library	<u>7,972</u>	
<u>Total Other Expendable Town Trusts</u>		<u>8,836</u>
<u>Total</u>		<u>\$ 203,340</u>

Reserved for Endowments

The reserved for endowments at December 31, 1994 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery	\$ 159,005
Library	28,706
Miscellaneous	<u>16,987</u>
<u>Total</u>	<u>\$ 204,698</u>

TOWN OF NORTHWOOD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1994

B. Unreserved Fund Balances

Designated for Special Purposes

The \$63,655 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

Special Revenue Funds

Special Trust Funds Income Account	\$ 576
Conservation Commission	34,013
Ambulance Replacement	24,126
Lagoon Fee	4,822
Hazardous Waste Disposal Fund	<u>118</u>

<u>Total</u>	<u>\$ 63,655</u>
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NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. The Town follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount. In the opinion of management, the pending cases will not have a material effect on the financial position of the Town.

*SCHEDULE A-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1994*

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 4,001,582	\$ 3,983,987	\$ (17,595)
Land Use Change	17,000	11,459	(5,541)
Yield	5,000	7,474	2,474
Payment in Lieu of Taxes	8,000		(8,000)
Interest and Penalties on Taxes	<u>100,000</u>	<u>126,073</u>	<u>26,073</u>
Total Taxes	<u>4,131,582</u>	<u>4,128,993</u>	<u>(2,589)</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	230	306	76
Motor Vehicle Permit Fees	220,000	237,739	17,739
Building Permits	6,500	11,956	5,456
Other Licenses, Permits and Fees	<u>8,000</u>	<u>7,792</u>	<u>(208)</u>
Total Licenses and Permits	<u>234,730</u>	<u>257,793</u>	<u>23,063</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	85,104	85,104	
Highway Block Grant	52,878	52,878	
State and Federal Forest			
Land Reimbursement	720	720	
Other Reimbursements		23	23
<u>Federal</u>			
Emergency Management	1,200	2,119	919
Highway Safety - Police Grant	<u>1,800</u>		<u>(1,800)</u>
Total Intergovernmental Revenues	<u>141,702</u>	<u>140,844</u>	<u>(858)</u>
<u>Charges For Services</u>			
Income From Departments	<u>15,000</u>	<u>21,139</u>	<u>6,139</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	25,400	22,840	(2,560)
Interest on Investments	11,500	20,354	8,854
Rent of Property		35	35
Fines and Forfeits	500	500	
Insurance Dividends			
and Reimbursements	30,000	30,139	139
Reimbursement - Health Insurance	2,000	2,570	570
Contributions and Donations	<u>1,000</u>	<u>1,000</u>	
Total Miscellaneous Revenues	<u>70,400</u>	<u>77,438</u>	<u>7,038</u>

SCHEDULE A-1 (Continued)
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Special Revenue Funds	23,688	23,688	
Capital Reserve Funds	27,845	27,046	(799)
Trust Funds	<u>200</u>	<u>42</u>	<u>(158)</u>
Total Other Financing Sources	<u>51,733</u>	<u>50,776</u>	<u>(957)</u>
<u>Total Revenues and Other Financing Sources</u>	4,645,147	<u>\$ 4,676,983</u>	<u>\$ 31,836</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>155,967</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	<u>\$ 4,801,114</u>		

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-3
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1994*

<u>Unreserved - Undesignated</u> <u>Fund Balance - January 1</u>	\$ 498,236	
<u>Deductions</u>		
Unreserved Fund Balance Used To Reduce 1994 Tax Rate	<u>155,967</u>	\$ 342,269
<u>Additions</u>		
<u>1994 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 31,836	
Unexpended Balance of Appropriations (Schedule A-2)	<u>101,667</u>	
1994 Budget Surplus		<u>133,503</u>
<u>Unreserved - Undesignated</u> <u>Fund Balance - December 31</u>		<u>\$ 475,772</u>

The notes to financial statements are an integral part of this statement.

*SCHEDULE A-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1994*

	<u>Encumbered From 1993</u>	<u>Appropriations 1994</u>
<u>Current</u>		
<u>General Government</u>		
Executive	\$	\$ 88,694
Election, Registration, and Vital Statistics		16,101
Financial Administration		89,246
Legal Expenses		18,000
Personnel Administration	3,700	45,507
Planning and Zoning		13,783
General Government Buildings		20,304
Cemeteries		3,600
Insurance, not otherwise allocated		39,000
Advertising and Regional Associations		2,257
Total General Government	<u>3,700</u>	<u>336,492</u>
<u>Public Safety</u>		
Police Department		192,745
Ambulance		17,850
Fire Department	1,932	121,202
Building Inspection		12,454
Emergency Management		5,085
Total Public Safety	<u>1,932</u>	<u>349,336</u>
<u>Highways and Streets</u>		
Administration		43,654
Highways and Streets		204,453
Street Lighting		2,200
Total Highways and Streets		<u>250,307</u>
<u>Sanitation</u>		
Administration		26,355
Solid Waste Disposal	250	102,000
Total Sanitation	<u>250</u>	<u>128,355</u>
<u>Health</u>		
Administration		3,351
Animal Control		4,798
Health Agencies and Hospitals		18,727
Total Health		<u>26,876</u>
<u>Welfare</u>		
Administration		9,159
Vendor Payments		13,225
Total Welfare		<u>22,384</u>

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1995</u>	(Over) Under <u>Budget</u>
\$ 84,583	\$	\$ 4,111
14,862	100	1,139
83,927		5,319
22,071		(4,071)
43,193		6,014
11,017		2,766
21,831		(1,527)
2,763	837	
31,859		7,141
<u>2,257</u>		
<u>318,363</u>	<u>937</u>	<u>20,892</u>
183,013		9,732
14,363	1,415	2,072
121,845	1,663	(374)
8,243		4,211
<u>1,414</u>	<u>1,658</u>	<u>2,013</u>
<u>328,878</u>	<u>4,736</u>	<u>17,654</u>
48,535	550	(5,431)
170,201	180	34,072
<u>2,494</u>		<u>(294)</u>
<u>221,230</u>	<u>730</u>	<u>28,347</u>
25,527		828
<u>103,655</u>		<u>(1,405)</u>
<u>129,182</u>		<u>(577)</u>
2,511		840
4,011		787
<u>18,727</u>		
<u>25,249</u>		<u>1,627</u>
9,230		(71)
<u>3,029</u>		<u>10,196</u>
<u>12,259</u>		<u>10,125</u>

SCHEDULE A-2 (Continued)
TOWN OF NORTHWOOD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1994

	<u>Encumbered From 1993</u>	<u>Appropriations 1994</u>
<u>Culture and Recreation</u>		
Parks and Recreation		20,353
Library	375	50,697
Patriotic Purposes		500
225th Anniversary Steering Committee		<u>2,000</u>
Total Culture and Recreation	<u>375</u>	<u>73,550</u>
<u>Conservation</u>		
Administration		<u>2,239</u>
<u>Debt Service</u>		
Interest Expense - Tax Anticipation Notes		<u>15,000</u>
<u>Capital Outlay</u>		
Computer System	4,250	7,170
Police Cruiser		21,000
Fire Truck		96,999
Rescue Squad Equipment		6,500
Gulf Road Improvements	2,000	
Pine Grove Cemetery Road		6,000
Tasker Hill Road Design		10,000
Land Purchases		26,000
Town Clerk - Rebinding Records		3,460
Northwood Lake Milfoil Control	<u>1,000</u>	
Total Capital Outlay	<u>7,250</u>	<u>177,129</u>
<u>Intergovernmental</u>		
School District Assessment		3,142,935
County Tax Assessment		<u>240,010</u>
Total Intergovernmental		<u>3,382,945</u>
<u>OTHER FINANCING USES</u>		
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Special Revenue Funds		1,168
Capital Reserve Funds		34,488
<u>Trust Funds</u>		
<u>Expendable Trust Funds</u>		
Cemetery Improvements Trust		<u>845</u>
Total Operating Transfers Out		<u>36,501</u>
<u>Total Appropriations, Expenditures and Encumbrances</u>	<u>\$ 13,507</u>	<u>\$ 4,801,114</u>

<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1995</u>	<u>(Over) Under Budget</u>
20,286		67
47,769	1,250	2,053
500		
<u>725</u>	<u>1,275</u>	<u></u>
<u>69,280</u>	<u>2,525</u>	<u>2,120</u>
<u>2,142</u>	<u></u>	<u>97</u>
<u>644</u>	<u></u>	<u>14,356</u>
11,420		
20,957		43
96,716	295	(12)
6,418		82
2,000		
5,924	76	
6,500		3,500
25,555		445
	3,460	
<u>175,490</u>	<u>3,831</u>	<u>1,000</u>
<u>3,142,935</u>	<u></u>	<u></u>
<u>240,010</u>	<u></u>	<u></u>
<u>3,382,945</u>	<u></u>	<u></u>
		1,168
33,688		800
<u>845</u>	<u></u>	<u></u>
<u>34,533</u>	<u></u>	<u>1,968</u>
<u>\$ 4,700,195</u>	<u>\$ 12,759</u>	<u>\$ 101,667</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 1994

<u>ASSETS</u>	Special Trust Funds <u>Income Account</u>	<u>Ambulance Replacement</u>	<u>Conservation Commission</u>
Cash and Equivalents	\$	\$ 19,647	\$ 31,977
<u>Receivables (Net of</u>			
<u>Allowances For Uncollectibles)</u>			
Accounts		4,479	
Interfund Receivable	<u>576</u>	<u> </u>	<u>2,036</u>
 TOTAL ASSETS	 <u>\$ 576</u>	 <u>\$ 24,126</u>	 <u>\$ 34,013</u>
 <u>EQUITY</u>			
 <u>Fund Balances</u>			
<u>Unreserved</u>			
Designated For Special Purposes	<u>\$ 576</u>	<u>\$ 24,126</u>	<u>\$ 34,013</u>

<u>Lagoon Fee</u>	<u>Hazardous Waste Disposal Fund</u>	<u>Total</u>
\$ 4,652	\$	\$ 56,276
170		4,649
<u> </u>	<u>118</u>	<u>2,730</u>
<u>\$ 4,822</u>	<u>\$ 118</u>	<u>\$ 63,655</u>
<u>\$ 4,822</u>	<u>\$ 118</u>	<u>\$ 63,655</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE B-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1994

	Special Trust Funds <u>Income Account</u>	Ambulance <u>Replacement</u>	Conservation <u>Commission</u>
<u>Revenues</u>			
Charges for Services	\$	\$ 20,142	\$
Miscellaneous		271	528
<u>Other Financing Sources</u>			
Operating Transfers In	<u>371</u>	<u> </u>	<u>1,817</u>
<u>Total Revenues and Other Financing Sources</u>	<u>371</u>	<u>20,413</u>	<u>2,345</u>
<u>Expenditures</u>			
<u>Current</u>			
Sanitation			
Culture and Recreation	<u>1,041</u>	<u>23,689</u>	<u> </u>
<u>Total Expenditures</u>	<u>1,041</u>	<u>23,689</u>	<u> </u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	(670)	(3,276)	2,345
<u>Fund Balances - January 1</u>	<u>1,246</u>	<u>27,402</u>	<u>31,668</u>
<u>Fund Balances - December 31</u>	<u>\$ 576</u>	<u>\$ 24,126</u>	<u>\$ 34,013</u>

<u>Lagoon Fee</u>	<u>Hazardous Waste Disposal Fund</u>	<u>Total</u>
\$1,223 97	\$680	\$ 22,045 896
<u> </u>	<u> </u>	<u>2,188</u>
<u>1,320</u>	<u>680</u>	<u>25,129</u>
<u> </u>	562	562 <u>24,730</u>
<u> </u>	<u>562</u>	<u>25,292</u>
1,320	118	(163)
<u>3,502</u>	<u> </u>	<u>63,818</u>
<u>\$4,822</u>	<u>\$118</u>	<u>\$ 63,655</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-1
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Trust Funds
Combining Balance Sheet
December 31, 1994

<u>ASSETS</u>	<u>Expendable Trust Funds</u>		
	<u>Library</u>	<u>Capital Reserve</u>	<u>Town</u>
Cash and Equivalents	\$ 7,972	\$	\$
Investments	<u> </u>	<u>129,207</u>	<u>864</u>
 TOTAL ASSETS	 <u>\$ 7,972</u>	 <u>\$ 129,207</u>	 <u>\$ 864</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Intergovernmental Payable	\$	\$ 28,775	\$
Interfund Payable	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u> </u>	<u>28,775</u>	<u> </u>
 <u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Special Purposes	<u>7,972</u>	<u>100,432</u>	<u>864</u>
Total Equity	<u>7,972</u>	<u>100,432</u>	<u>864</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 7,972</u>	 <u>\$ 129,207</u>	 <u>\$ 864</u>

Nonexpendable
Trust Funds

<u>Town</u>	<u>Total</u>
\$ 29,413	\$ 37,385
<u>269,428</u>	<u>399,499</u>
<u>\$ 298,841</u>	<u>\$ 436,884</u>
\$	\$ 28,775
<u>71</u>	<u>71</u>
<u>71</u>	<u>28,846</u>
204,698	204,698
<u>94,072</u>	<u>203,340</u>
<u>298,770</u>	<u>408,038</u>
<u>\$ 298,841</u>	<u>\$ 436,884</u>

The notes to financial statements are an integral part of this statement.

SCHEDULE C-2
TOWN OF NORTHWOOD, NEW HAMPSHIRE
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1994

	<u>Library</u>	<u>Capital Reserve Funds</u>	<u>Town</u>	<u>Total</u>
<u>Revenues</u>				
New Funds	\$ 100	\$	\$	\$ 100
Interest and Dividend Income		967	22	989
<u>Other Financing Sources</u>				
Operating Transfers In	<u>8,812</u>	<u>33,688</u>	<u>845</u>	<u>43,345</u>
<u>Total Revenues and Other Financing Sources</u>	<u>8,912</u>	<u>34,655</u>	<u>867</u>	<u>44,434</u>
<u>Expenditures</u>				
<u>Current</u>				
Culture and Recreation	940			940
<u>Other Financing Uses</u>				
Operating Transfers Out	<u> </u>	<u>27,047</u>	<u>273</u>	<u>27,320</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>940</u>	<u>27,047</u>	<u>273</u>	<u>28,260</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>	7,972	7,608	594	16,174
<u>Fund Balances - January 1</u>	<u> </u>	<u>92,824</u>	<u>270</u>	<u>93,094</u>
<u>Fund Balances - December 31</u>	<u>\$ 7,972</u>	<u>\$ 100,432</u>	<u>\$ 864</u>	<u>\$ 109,268</u>

The notes to financial statements are an integral part of this statement.

TRUSTEE OF THE TRUST FUNDS REPORT

This report is not, nor is it intended to be, a real financial statement. A formal accounting of the trust funds is included in the Town's Financial Statement.

The following listing will answer some commonly asked questions.

1994 ADDITIONS TO THE FUND:

Interest Earned in 1994:		
Perpetual Care, Cemetery Fund	10527.22	
Other Cemetery Funds	2683.31	
Library Funds	1051.43	
Miscellaneous Funds	914.13	
Capital Reserve Funds	1729.44	
Total Interest Income		16905.53

Other Income:

Additions/New Perpet. Care Funds	3500.00	
Additions to Gladys Gardner Fund:		
Crafts Fair	100.00	
Robert & Joann Bailey	25.00	
Town Addition to Ambulance Fund	23688.39	
Town Addition to Highway Equipment	10000.00	
School District Addition to		
School Fund	5000.00	
Total Other Income:		42313.39

New Funds, 1994:

Pine Grove Fund, from Town	845.00	
Water District Fund, From Water Dist.	500.00	
Osgood Flower Fund, Will of		
Donna Osgood	1000.00	
Total New Funds:		2345.00

TOTAL ALL ADDITIONS:	61563.92
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1994 EXPENDITURES:

Perpetual Care Costs from PC Funds	7744.00
Cemetery Costs From Other Funds	1410.00
Payments To Town	27388.28
*Payment to Library Trustees	8812.15
Fernald Fund Awards to Sunday	
Schools	390.00

TOTAL EXPENDITURES:	45744.43
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*This year the Library Trustees, in accordance with RSA 202-A:22 requested payment to them of accumulated interest of all Library Funds.

Respectfully submitted,
Joann Bailey, Trustee

SELECTMEN'S REPORT TO THE TOWN

The year began with the continuation of a very severe winter, with us all trying to deal with record low temperatures for an unusually long extended period of time, and on top of that, snow storm after snow storm hampering our life styles even more.

The March elections brought a relatively new face to the Office of Selectmen. Douglas J. Peterson, although having served one year on the Town's Budget Committee and as its Chairman, has relatively little experience in Town Government but already we have the sense his managerial skills will do the Town well.

Knowing full well that Lamprey Waste Disposal site is headed for certain closure in November of 1995 much of the Selectmen's time and energy was spent on wrestling with a decision as to what final direction we should pursue; what the most economical route should be with regard to an alternative for our solid waste disposal situation after that November closing. To date, it appears that staying on board with the Lamprey Cooperative and maintaining the advantage of the smaller towns grouping together to create a larger entity makes the most sense.

On June 1st, the entire Town was saddened by the loss of our own Vincent S. "Mike" Bane. A terrible tragedy that we, as close as we were to Mike, shall remember for years to come. Mike's love and dedication for the Town of Northwood and how he served and represented each and everyone of us, will be missed by all of us who knew him. Mike was truly a representative of the citizens of Northwood.

By the end of June, the Selectmen asked a veteran to the office to fill the vacant position until the March 1995 elections and Robert E. Young graciously accepted. With Bob's experience, having held the office for 3 years just a short time ago, his invaluable technical ability and his vision for the future, he gives a new dimension to the office.

As the year pressed on several issues were on the forefront that the Selectmen addressed as priorities and which carved out both immediate and long term affects on the Town.

In the Fall of the year, the official naming of all roads was finalized after years of research and many public hearings with input from many citizens. This process leads the way for the much needed State sponsored, "Enhanced 911" Emergency Communication Network, targeted for online implementation on July 5, 1995. We are ready and hats off to all who played a role in that process.

We continued our efforts, along with our legislative delegation and several citizens, to hold fast to the commitment to have our newest State Park named "Northwood Meadows State Park".

Although not resolved in 1994, it appears that the 1995 legislators will address this early.

After approval at Town Meeting, and with a giant effort by our Road Advisory Committee in an effort to improve certain areas of the Town's sub-standard road network, the Town now has an approved set of plans and specifications, ready for construction, for the improvements to the entire length of Tasker Hill Road.

Continuing the attitude to improve and upgrade, the Selectmen met with the Selectmen of Deerfield in an effort to come to some unity as to a solution to the existing safety hazard on Gulf Road located both in Northwood and Deerfield. That unity was reached in the Fall of the year. A survey of the area was taken and a preliminary plan was completed. The towns now leave it to the people, for their consideration, relative to how we proceed from here. Warrant Articles for monies to be spent for further studies and plans appear in the Warrants for both towns.

As always, it is the Selectmen's prime responsibility to manage the Town's overall budget and with the help of all departments we were able to turn back to the Town approximately \$103,000 of unexpended funds. A much deserved thanks to all of those who helped make this possible.

1995 is a year that we see as a continuance of the process of a rebuilding economy. There is much ahead to finish and to begin as we head towards the 21st century. We are quite confident that as we step ahead, with the positive attitude that our employees continuously maintain, and with the ongoing loyalty and dedication that our many citizen volunteers possess, we will be in a very fine position. .

· Good luck to everyone in 1995.

Respectfully submitted,

Richard A. Lewis, Chairman
Board of Selectmen

REPORT OF THE ADMINISTRATIVE ASSISTANT

As I prepared to begin my 1994 Report, I re-read my report of 1993 and remembered again the number of changes in personnel, both elected and hired, that occurred in this past year. It was indeed with sincere regret that I reflected on the sudden loss of Mike Bane. Mike had become a very informed and responsible board member and was constantly working for the people of Northwood. I regret that he was not able to complete his goals.

With the election of Douglas Peterson, and the subsequent appointment of Robert Young, by July 1st, I had a complete board that began to work harmoniously in an attempt to proceed with the work proposed in March. The Office Staff continues to handle the needs of our Community. Several days during the year there were not enough staffers to handle the volume of requests, without a wait. We have realized how the Town has grown, and the economy has improved by the expanded list of requests for items that range from photocopies, to dump stickers, to inquiries about town activities, and property assessment records.

With the inception of E-911 as of July 5, 1995, we will be prepared to make all the necessary changes in our records. E-911 will bring Northwood into the era of not only house numbers, street names and street signs, but the most modern means of emergency communications. Although we must bear the expense of signs and updating records, it is a small expense if it means saving one life.

In 1995 changes in job descriptions and duties will be instituted to reassign responsibilities and allow for staff advancement. Provisions have been made in the budget for additional clerical staff to assist with customers, telephone and miscellaneous duties. This addition will provide the staff with uninterrupted work time, which has been at a premium over the past few years. These changes are also being made to "pave the way" for my retirement from my present full-time position as of April 1, 1996. I intend, with the approval of the Selectmen, to continue working part-time on special and incomplete projects.

The Town Hall Staff and I continue the practice of giving all residents and customers the best service possible, in the most pleasant manner possible. We thank you for your support and all the compliments we have received in 1994.

Respectfully submitted,

Marion J. Knox
Administrative Assistant

BOARD OF ADJUSTMENT REPORT

The Northwood Board of Adjustment held only two Public Hearings in 1994 for one variance application requested by the First Baptist Church. No action was taken as the applicant did not go forward with plans to purchase land.

Noteworthy for the Board of Adjustment was voter approval in the March election for a reduction in setbacks on small lots. Certain undersized lots of record would have reduced setbacks based on frontage. George Rogers, Vice-Chairman of the Board of Adjustment was thanked for his efforts in seeing the ordinance change occur. A certificate of appreciation was given by the Board.

The Board of Adjustment meets monthly by agenda only. New members will be appointed in March. Should you be interested in serving on this Board, contact either myself or the Board of Selectmen.

Respectfully submitted,

Bruce Farr, Chairman

REPORT OF THE CEMETERY TRUSTEES

Spring Elections resulted in George (Ted) Reese being elected to a three (3) year term replacing Sam Johnson, Jr. who decided not to run again after faithful service since 1985. Andy Turner (2 years) remained as the Chairperson and Nancy Boyd (1 year) is the secretary.

Sherman Elliott renewed his flat contract to maintain the six public cemeteries. He serves as Superintendent of the Northwood cemeteries. He and his family do a fine job as well as having a personal interest in the records and conditions of the private burial grounds in Northwood of which there are 63.

The year 1994 started with warrant articles that provided \$5,000 from public appropriation and \$1,000 from the Capital Reserve Fund for cemetery improvement. This was for road work at Pine Grove Cemetery. This work was performed in mid-October with crushed asphalt that was only \$4.00 per ton so we were able to surface the entire road. The entrance was moved over in anticipation of NH DOT's proposed reconstruction of US Route 202. The road was brought up around the veteran's mound and this appears to be working out well. The materials for drainage across the center of the cemetery were purchased but we were unable to perform the work in December due to heavy rain and frost.

A warrant article also provided for the establishment of a Cemetery Improvement Expendable Trust Fund with \$845. for the maintenance and operation of the town cemeteries. Previous years provisions permit the monies from the sale of lots during the year to be allocated to this fund for future needs and improvements.

The water system at East Northwood was turned on in April and turned off in October. Frozen water lines did not occur thanks to Andy's maintenance efforts of blowing out the lines in the Fall. This year Ted Reese was trained in this regard.

At East Northwood, Ted and Andy replaced rails with treated lumber in the old fence along the westerly side of the cemetery. This had been planned since 1991 when Andy built the front fence; all the lumber was purchased at that time.

Also at East Northwood, the old flag pole from Pine Grove was moved to the Civil War Veterans Lot near the tomb.

At Pine Grove, the Veterans mound received a new flag pole which was located by Mark Edwards. He also donated a new flag and ecumenical pennant. The pole went into the shaft donated by Bob Thomas and the mounting was done by Dick Stevens of New England Signal Systems -- all at no cost to the taxpayers. The Trustees certainly appreciate such interest by our local people.

This year, the Department of Transportation has staked out its proposed new road from Route 43 to 202/202A which will take 30' from the front of Pine Grove. The Trustees have received letters of assurance from the NH DOT that fencing, tree replacement, drainage, or other changes will be done to the Trustees satisfaction. Although not affected, work around the East Northwood Cemetery will realize change at the Library and along the front on Route 43.

Several people have indicated that they want to sell a portion of their lot in various cemeteries. Purchase of the lots will be negotiated with the owner or heir. Perpetual Care will be refunded, if paid, and the new owner will have to place Perpetual Care on the graves purchased. All such changes must be known by the Trustees.

Andy completed painting the Johnson Burial Ground fence on Main St. James Weeks has adopted this plot which houses one of our early settlers. We thank him for this effort.

George Carr adopted the private cemetery on his land and is keeping it looking nice. We would appreciate others adopting the burial grounds near them. It does not take much to keep them up. If you do, please register with the Trustees so we can have it for our records.

For the record, the cemeteries close on December 1st and reopen on May 1st. Work done during this time usually results in costly repairs in the Spring. All work in the Cemeteries must be done with the knowledge of the Superintendent or the Trustees. All owners of lots should review the rules for the cemetery. Shrubs aside of monuments are not permitted. Nine inches out from the monument is permissible for planting.

Perpetual Care payments are reflected in the Trust Funds established therefor. Andy has developed the annual report to the State for the Town's Trust Funds on the Town computer. They are being updated for 1994. This will permit a more complete cross referencing of lots owned, lots with perpetual care, number of graves on a lot covered by perpetual care, etc. At present, \$100. provides for a grave's perpetual care forever. Some lots are yet to be covered. Lots without perpetual care are being neglected and fall under the RSAs of the State and no interment can be made without providing for such care.

Respectfully submitted,

Nancy Boyd
Andreas M. Turner
George Reese

REPORT OF THE CODE ENFORCEMENT OFFICER

Single Family Residence	8
Mobile Homes	4
Home Garages	11
Remodels/Additions	56
Barns	3
Utility Buildings	14
Commercial	5
Industrial	1
Signs	4
Pools	2
Electrical	37
Plumbing	24
*St. Joseph's Parish Hall	1
*Coe-Brown Academy	1
*Tax Exempt property -- no permit fee imposed	

Total Permits Issued: 171

Total Fees Collected: \$11,564.22

Respectfully submitted,

John M. Freeman
Code Enforcement Officer

NORTHWOOD CONSERVATION COMMISSION

The Northwood Conservation Commission was established by the Town of Northwood to provide guidance for both the protection and proper utilization of the town's natural resources. Northwood has many natural resources that citizens value which include woodlands, wetland areas, lakes and ponds, and clean air. The Commission provides input to other town boards and commissions and State Boards on conservation related issues, maintains maps of the town's natural features, and promotes and sponsors events which raise citizen's awareness of problems and issues related to the town's natural resources.

The Commission was active in many projects during 1994. In the Spring, the Commission worked with area lake associations to coordinate an information session on the milfoil and zebra mussel problems. Several invited speakers were able to share their knowledge, experience and recommendations with representatives of the various lake associations. This information will help lake associations establish sound, long range plans for controlling these invaders in ways which will not be detrimental to the quality of the lakes.

During the Spring and Summer, the Commission worked hard to bring both the Coe Brown Academy School Board and the State Wetlands Board into agreement for the granting of a Dredge and Fill Permit for planned construction activities associated with the new school building that would take place in wetlands areas. Several positive outcomes were a result of the process: the agreement by the School Board to establish a permanent nature trail for educational use in the wetland area that will become a permanent part of their curriculum, the incorporation of State Wetland Board recommendations into the forest management plan for the land to the north side of Route 4, and the awareness and recognition by citizens, contractors and School Board members of the State Wetland regulations. As a condition of the granting of this permit, no future permits will be issued for the Coe Brown wetland area. This ensures that the wetland area will continue to function effectively, now and in the future, for purposes of flood control, nutrient attenuation and as wildlife habitat, among other things.

The Wetlands Inventory Project continued in 1994, with volunteers adding to the total number of wetland sites evaluated for their importance to the Town of Northwood. Although the goal of completing an additional 20 sites was not reached this year due to lack of volunteers, the project did continue to move ahead with 10 more sites completed. There has now been enough work done to enable identification of the most important wetland sites in Town and to recommend these sites for Prime Wetlands designation.

Other activities undertaken by the Commission in 1994 included: working to establish a relationship and provide input to the State regarding the new State Park; providing input to the State on proposed changes to the Routes 4-9-202 intersection; sponsoring a fall "Mountain Day" hike up the Saddleback Mountain trail; providing input on numerous Dredge and Fill Applications; and continuing forest management activities on the Town's Gile's Lot.

For the Conservation Commission, 1994 was a year of working with and for the citizens of Northwood to help protect and manage the Town's natural resources, while allowing the Town to realize its other development and economic goals. The Commission is interested in all residents' constructive input on issues regarding our woodlands and wetlands and encourages you to become involved in helping to ensure the health of these resources.

The Conservation Commission meets at 7:30 P.M. on the first Tuesday of the month at the Town Hall. The public is always welcome. Residents who would like to become a member or be involved in a specific project can contact the Conservation Commission through the Town Hall.

EMERGENCY MANAGEMENT REPORT

The Town of Northwood was presented with a Certificate of Appreciation at the annual meeting of the Concord Area Red Cross for our work in providing storm shelter during the severe ice storms of the winter of 1994. The extreme cold, coupled with the prolonged power outages caused by the storms, had presented problems for many area residents and travelers. Shelters were established with the aid of the Red Cross at both the Epsom Fire Station and the Northwood Town Hall. Northwood Emergency Management, Northwood Fire and Auxiliary and the Northwood Police helped to maintain a shelter, evacuate several residents, check up on elderly citizens and maintain emergency communication until power was eventually restored.

Northwood's Emergency Management Team is the local branch of government which must prepare for the unexpected. We have a direct tie to New Hampshire Emergency Management and through NHEM to FEMA. Communities such as Northwood need to have both an action plan and a relief plan in place before disaster strikes and periodically test those plans. In addition to winter storms and house fires, 1994 saw our Emergency Plans put to the test with several Mass Casualty and/or Critical Incidents requiring evacuation of the school twice in the Spring and a complete "shut-down" of a major stretch of Route 4 on Labor day weekend.

- The Town continues to seek additional radio frequencies. We hope to remove routine local communication such as snow plowing or local fire activity from the "Town Channel" and dispatching frequencies. A committee should be established to look toward future communication needs for the entire Town including our use of pagers, cellular telephones, Rockingham and Compact dispatching, local dispatching and the impact of E-911.

- I am pleased to report that both Coe-Brown and SAU 44 are independently developing Critical Incident Plans that will address emergency and critical situations in addition to Fire and Winter Storms.

- The Welfare Director as a member of the Emergency Management Team and Northwood Rescue maintain lists of special needs, shut-ins, and elderly who might require assistance in the event of an emergency or long term power outage. If applicable, please be sure that your name or the name of a family member or neighbor is included on these lists.

- The Concord Area Mutual Aid Compact is currently developing a Hazardous Materials Response Team. Northwood, through the Northwood Fire Department and Emergency Management, will actively participate in the development of this program. In the coming year, under SARA title III (Superfund Amendments and Reauthorization Act of 1986), Northwood will re-establish its local emergency planning committee (LEPC).

Emergency Management asks that each citizen develop an emergency plan for their household. A flashlight, a few blankets, potable water and a bit of canned food set aside in a safe place coupled with helping your children "learn not to burn" or how to "duck and cover" could help to protect your family when what "can't happen here" does. I would also like to express a formal thank you to all the volunteers who helped direct traffic, pour coffee, evacuate, shovel out, search for, rescue and comfort those in need.

Respectfully submitted,

Robert E. Young, Director
Emergency Management

NORTHWOOD FIRE DEPARTMENT

The Northwood Fire Department and Rescue Squad responded to 431 calls in 1994, making this another record year. This is a 6% increase over 1993.

In 1994, we have seen the department leadership change. William Calef retired as Chief and Mrs. Calef retired as department secretary and bookkeeper. The Fire Department wishes to thank them both for their many years of service.

Also in 1994, the department saw growth in trained personnel, with many gaining certification at the Career Level. The department also took delivery of its new tanker on October 28th. This 1995 International 4900 cab and chassis is equipped with a 2000 gallon stainless steel tank and a 500 gallon per minute pump, and will serve the town well for many years to come. Many thanks go to Assistant Chief Charles Bailey for the many hours of work he put in to ensure this piece of apparatus is what the town needs.

The Northwood Fire Department hopes everyone has a safe and fire free 1995.

LEARN NOT TO BURN,

Robert V. Lindquist
Chief of Department

BREAKDOWN OF RUNS

Structure Fires	15	False Alarms	24
Vehicle Fires	7	Medical Aid	148
Mutual Aid Given	66	Inspections	16
Hazardous Conditions	32	Service Calls	19
Motor Vehicle Accidents	42	Miscellaneous	31
Brush/Grass/Smoke		Malicious False	
Investigations	30	Alarms	1

HUMAN SERVICES DIRECTOR'S REPORT

Month	Applicants	Rent	Food	Utilities	Misc.	Total
Jan.	22	\$ 0	\$ 0	\$ 0	\$	0
Feb.	17	100	0	0	54.32*	154.32
Mar.	11	200	28.00	0	0	228.00
Apr.	14	367	0	0	10.00*	377.00
May	11	0	0	365.85	0	365.85
June	8	0	0	0	0	0
July	7	395	0	0	0	395.00
Aug.	13	0	0	0	0	0
Sept.	9	407.84	0	0	0	407.84
Oct.	20	165.56	64.44	156.09	0	386.09
Nov.	30	0	0	0	0	0
Dec.	12	700.00	0	70.64	5	770.64
TOTAL:	174	\$ 2335.40	\$ 92.44	\$ 592.28	\$ 64.32	\$3084.74

*Medical/Gas

In addition to serving 21 individuals and families monetarily, some once and others several times, clients were referred to State, Federal and private aid.

Many applicants received aid from AFDC, AFDC-UP, Fuel Assistance, Crisis Fuel Assistance, Crisis (FEMA), Crisis (AFDC), Neighbor Helping Neighbor, and Project Care. Some clients were referred to Seacoast Mental Health, A Safe Place, Lamprey Health Care, N.H. Job Training Council, Social Security, SSI, and Rural District VNA.

Food vouchers were kept to a minimum because of the Town's well stocked Food Pantry, ably run by Pat Jacobsmeyer and her great crew of volunteers.

Clothing was provided by Sandy Priolo of the Salvation Army and many generous townspeople.

Thanksgiving and Christmas Food Baskets were provided by Town churches and organizations, and ably coordinated by Diane Elliott.

The Northwood Rescue Squad and the Fire Department and The Giving Tree from Concord Hospital provided Christmas presents for many needy families who otherwise would have gone without.

Welfare rents due to be paid to a landlord behind on property taxes were paid directly to the Tax Collector to be credited to the landlord's unpaid taxes. Approximately, \$1000 of Welfare rental monies were returned to the Town in this manner.

In addition, approximately, \$5000 was paid back to the Town from prior welfare recipients through liens, SS reimbursements and voluntary repayments. Payback letters are sent out several times a year to previous clients. Agreements are signed, and checks come in on a monthly basis.

A considerable amount of time was spent by the Human Services Director negotiating with PSNH, NH Electric Cooperative, and Eastern Propane to prevent disconnects. Clients were set up with affordable payment schedules.

Time was spent on Home Visits, Hospital Visits, bringing food to shut-ins, and taking clients without transportation to Portsmouth so they could apply for food stamps, AFDC, Vocational Rehabilitation, Medicaid, and Fuel Assistance.

All eligible clients were required to do 20 hours per week of Community Service, and 15 verifiable full-time job searches. This year, Welfare Clients worked primarily at the Library.

The Ridge School and the Human Services Dept. working together received a grant from NH Job Training Council and 10 youths created an outdoor science area behind the school at no cost to the Town.

The Electra Cotton Fund provided a client with a safe stove for cooking.

Many thanks to the Fire Department, Rescue Squad, area churches, Scouts, the Lions Club, the Chamber of Commerce, Concord Hospital and many townspeople; without your help, this Welfare budget would have been a lot higher.

Respectfully submitted,

Pat Stead
Human Services Director

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The Lamprey Regional Solid Waste Cooperative, in 1994, operated within budget and had a productive year. The Board of Directors voted a closing date of November 30, 1995 of our present incinerator on the campus of UNH.

The Lamprey Board of Directors are presently pursuing a New Restatement of the Cooperative Agreement which outlines goals for the future such as a Recycling Facility with Transfer capabilities. At the 1995 Town Meetings, the respective Cooperative Communities will be voting on this expanded agreement for the future of the Cooperative.

In 1995, the Cooperative hopes to have a new facility constructed so that on November 30, 1995, all municipal waste will go to the new facility without any interim period of interruption.

Respectfully submitted,

Joseph Moriarty
Chairman of the Board

LIBRARY REPORT

1994 ended on a positive note with circulation statistics showing an increase from 20,583 books and materials to 22,504. 354 new patrons registered for library cards giving us a total of 2,502 current library users.

Library programming was again emphasized with a variety of adult and children's activities to choose from. The Friends of the Library initiated their popular "Writers Among Us" allowing local writers a forum to share their work. Ten book discussions were held throughout the year. The Christa McAuliffe Planetarium Family Pass was again available. We also hosted a rock lecture, a doll tea party, and instituted a monthly family popcorn/movie night.

Storytime sessions continued to meet three times per week from September through May. The summer reading program "Go Undercover With Books" kept children busy during the summer months with workshops featuring mystery and crime activities. We ended with a successful performance by travelling conjurer Professor Mordecial Springfield. The Great Stone Face Reading Club met for the second year. The library also sponsored programs for National Library Week in April and Children's Book Week in November.

Interlibrary loan is still available to all library patrons via the efforts of the state library. The toll-free access number enables us to use the statewide database to request titles and/or loan our titles while weekly van service delivers books and materials free of charge.

The Friends of the Library purchased a TV/VCR and a water cooler for the library with proceeds from the sale of Joann Weeks Bailey's "A Guide to the History and Old Dwelling Places of Northwood, New Hampshire." Copies of the book can still be purchased at the library.

Eunice Fraser and Judy Glover still share the position of library assistant and Mary Carolyn Sorensen was hired as a library aide. Donna Bunker continues as librarian. Library hours: Mondays and Tuesdays 10-5, Wednesdays and Thursdays 10-2 and 6-8 and Saturdays 10-2.

Respectfully submitted,

Kate Leblanc
Nathalie Wall
Elizabeth Stimmell

LIBRARY TRUST FUNDS

Statement of Cash Receipts, Expenditures and Cash Proof

At December 31, 1994

Receipts During Year

Trustee of Trust Funds	\$8812.15
State of New Hampshire	100.00
Total Amount Available:	\$8912.15

Expenditures During Year

Architect's Fees	500.00
Equipment Repairs	329.03
Activities	100.00
Bank Charges	11.05
Total Expenditures	\$ 940.08

Cash Balance, December 8, 1994	\$7972.07
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PROOF

On report with the Bank of New Hampshire account #1604781400	
per statement dated 12/29/94	\$7486.21
add deposits in transit, 1/6/95	485.86
Reconciled Cash Balance, 12/31/94	\$7972.07

This is the first report of the Library Trustees since assuming responsibility for interest from the Trust Funnd.

Respectfully submitted,

Nathalie H. Wall
Treasurer

REPORT OF THE PLANNING BOARD

1994 was a very interesting year for the Planning Board with a wide variety of topics being covered from dogs to golf ranges. The two most time consuming applications were for a dog kennel on the Mountain Road and a gas station/convenience store in East Northwood. The dog kennel was approved after much input was received from abutters and residents of the mountain. Irving Oil gas station has continued into 1995 after an extension of time was granted by the Board of Selectmen. Paramount in the decision process are highway safety concerns and the impact the project will have in an historical area of town. At the end of the year, approval of State driveway permits for this project were still pending.

Strafford Regional Planning Commission provided the town with a complete revision of the Subdivision Regulations which the board plans to review in early '95 and act on its adoption. The Planning Board and Strafford Regional Planning Commission have developed a good working relationship with Director Steve Burns providing valuable information and insight to the board.

The board plans to spend more time in the coming year on zoning ordinances once the major projects which have consumed much of the time in 1994, are decided.

The board has had a productive year with the approval of 11 Site Plans and one pending. One subdivision was also approved. The Planning Board holds its regular meeting on the fourth Thursday of each month and welcomes your attendance and input.

Respectfully submitted,

Scott Martin, Chairman

REPORT OF THE NORTHWOOD POLICE DEPARTMENT

The Northwood Police Department had 1,184 calls for various services in 1994. The officers have made over 104 arrests. The majority of arrests consisted of Domestic Violence, Criminal Mischief, Thefts and D.W.I.'s.

There were 106 reportable accidents with three fatalities this year. The fatalities were alcohol related. Even with the stricter laws and enforcement, alcohol related incidents involving motor vehicles continue to rise.

This year, the Department was able to send a donation of nearly \$1,000. to the St. Jude's Children's Hospital. This amount raised through a Police Department sponsored Bike-a-thon, featuring enthusiastic children competing for awards given by St. Jude's as well as many Northwood merchants.

The Police Department also conducted a "Safe Driver Commendation" Citation Program, which proved to be a complete success. The Department received a lot of publicity and good public relations. We hope to have similar programs in the future.

Respectfully submitted,

Chief Michael D'Alessandro

RECREATION COMMISSION REPORT

The current Recreation Commission was appointed in November 1994 and so our report will be brief. The Commission is off to a good start and we seek the community's continued support for future programs and projects. The Recreation Commission's mission is to provide recreational opportunities for the citizens of Northwood, with a clear focus on our children.

In December, the Commission sponsored the Annual Christmas Party at Lake Shore Farm. About 85 children and their parents enjoyed snacks, Christmas carols, Will B. Wonderful's Puppet Show and of course, the visit from Santa himself. Many thanks to all who helped to make it a great party of the kids, especially the Rings at LSF, the Northwood Volunteer Fire Department and Greg Bane.

In January, the Community Events Calendar was started and is distributed around town. The calendar lists government, school, sports, club and community events. Send information for the calendar, no later than the 20th of each month, to the Recreation Commission at the Northwood Town Hall.

Internally, the Commission has established both a policy committee to develop recreation policies and a grant committee to research and to write grant applications.

The Commission has requested a Warrant Article for funds to begin the process of designing and building a community recreation center on the town land behind the Solid Waste Transfer Station and next to the Northwood Meadows State Park. We recommend that the entire facility be designed and engineered now and built in phases over the next several years, as we can afford it.

Respectfully submitted,

Bob Clark
LouAnn Corson
Norm Legere
Jane Martin
Sue Morales
Ann Strout
Pam Wentworth

NORTHWOOD RECYCLING AND RECOVERY COMMITTEE

The NRRC was formed to help insure that the solid waste in Northwood is disposed of in environmentally sound, cost-effective ways that are in keeping with state and federal regulations and laws.

In 1994, the Northwood Transfer Facility staff and the NRRC developed an informational brochure with a map and a list of recycling programs and fees. These are still available at the Town Hall. Tire Collection Days were organized for May and November. The Town participated in a regional Hazardous Waste Day in October. Waste oil collection began in January and has been another successful program. Our programs now include the recycling of newspaper, catalogs, magazines, white paper, batteries, aluminum cans, non-aluminum cans, metals, refrigerator freezers, air conditioners, lawn waste, clothing, tires and waste oil. Due to the hazardous nature of some of their components, TV's, computers, transformers, and large capacitors are collected separately and taken to Turnkey Waste Management Co. in Rochester.

Special thanks are extended to Linda Schlieder and Roland Smith who have donated their time to updating and adding signs at the facility in order to identify specific dropoff sites.

Due to the planned closing of the Lamprey Regional Solid Waste Cooperative in Durham, alternatives for Northwood's wastes must be researched. Among the alternatives is a new Lamprey Facility which will be built in Lee. John Jacobsmeyer continues to represent Northwood on the Lamprey Long Range Planning Committee. The NRRC will continue to review materials from Lamprey and updates of Northwood's status for utilizing Lamprey in the future.

The NRRC members are co-chairs Robert Clark and Wini Young, Shelley Bobowski, Dennis Gagnon, John Jacobsmeyer, Jr., Chris Kofer, William Lounsbury, Kathleen Lord, Fred Walker, Margaret Walker, Heather Wiley, Katie Wiley, and Robin Wiley. We welcome new members. Residents interested in joining are invited to attend meetings which are held at 7:00 PM on the fourth Wednesday of each month at the Northwood Town Hall.

Respectfully submitted,

Wini Young, Co-chair NRRC
Bob Clark, Co-chair NRRC
Dennis Gagnon, Transfer Facility
Supervisor

ANNUAL REPORT OF NORTHWOOD RESCUE SQUAD

1994 was another busy year for the Rescue Squad. In addition to the ever increasing number of calls, advanced training was undertaken, as well as basic training for 3 new members.

Between the combination of our 2 full-time Fire Fighter/ EMT's, volunteers, and mutual aid units, care was rendered to 272 patients. This is up 59 patients over last year, thus making it our busiest year in Northwood's Rescue Squad history.

Of the 272 patients treated; 183 (67.3%) were from Northwood, 73 (26.8%) were from other cities and towns in N.H., and 14 (5.1%) were from out of state. 170 (63%) of these patients treated were transported to Concord Hospital, 19 (7%) were transported to Wentworth Douglas Hospital, 4 (1.5%) were transported to Frisbie Memorial Hospital, 2 (.7%) were transported to Catholic Medical Center, and 75 (27.6%) were non-transported.

There are 4 levels of patient status: 1 represents the most urgent need for care, and 4 represents the least. Out of the total number of patients treated in 1994, 7 (2.5%) were status 1 (up 3 from 1993), 138 (50.7%) were status 3 (up 30 from 1993) and 71 (26.1%) were status 4 (up 26 from 1993). Also, patients from motor vehicle accidents were down almost 10% from 1993.

In our efforts to continuously improve the level and quality of our service, extensive training was conducted in 1994. Congratulations are in order for Sue Morales, one of our volunteers, for achieving the EMT-intermediate level. Betsy Colburn and Fred Deveau are currently undertaking the EMT-intermediate level course.

In closing, thanks to all our members, friends and neighbors in the community for your support over the years, and we look forward to working with you for many years to come.

Respectfully submitted,

Steven W. Anderson, EMT-D
Captain/Chief Officer

Jeffrey Anderson, EMT-D
Operations Lieutenant

Debbie Lussier, EMT-D
Training Lieutenant

REPORT FROM THE ROAD AGENT

During the Spring, we contacted UNH about having a road survey done. This survey rated roads on traffic volume, life expectancy, and current prices to repair or rebuild. This will help get the Town on a schedule for repairs.

We also did resurfacing on Bow Lake Road, Ridge Road and Kelsey Mill Road. These roads were ditched to help keep water problems down this winter. We were also able to clean the ditches on several other roads in Town in preparation for resurfacing this coming Summer.

So far this year, the winter has seen very little snow but we have had several bad storms. The new system for plowing and sanding seems to be working very well at this time.

Resurfacing for Summer of 1995 is presently scheduled for Mountain Road, Lucas Pond Road, and Lower Deerfield Road. Green Street is presently being considered for a hot top resurface.

Several areas in Town need guardrails but installation has been postponed until we widen and resurface. This will enable us to install rails once. Also during resurfacing, we will install new culverts where needed. Resurfacing with cold mix is very costly. We can resurface approximately four miles for the same price that we would pay to rebuild approximately one-half a mile.

Many of the gravel roads in Town also should be widened. We will be working on doing the best we can this coming year. The two roads that are presently being looked at are Old Barnstead Road and Harmony Hill Road; both these roads have a moderate amount of traffic.

Roadside cutting was also done on all Town roads this Summer. Gravel roads were also graded and raked.

Respectfully submitted,

James D. Wilson, Road Agent

REPORT OF ROCKINGHAM COMMUNITY ACTION

Rockingham Community Action (RCA) is a private, non-profit corporation. Our mission is to serve the multitude of needs of Rockingham County's low-income residents by assisting them in coping with the hardships of poverty, giving them the tools to lift themselves out of poverty and seeking to eradicate the root causes of poverty. RCA has been addressing these needs for more than twenty-nine years.

The Greater Raymond Community Action Center is an outreach office of RCA which serves residents of Northwood and 12 other communities, and as such acts as Northwood's central resource for information regarding all available human services. RCA also offers intake, clinic and distribution sites in over half of the county's thirty-seven communities for the application and provision of various Community Action services.

Community Action provides a wide range of services which are unduplicated elsewhere in the county. Most of these services meet immediate, critical needs and all have a direct and positive impact on people's lives. The following services were provided by Community Action to eligible residents of Northwood from July 1, 1993 through June 30, 1994.

80 households received Fuel Assistance, a program that provided a financial grant of up to \$650 to assist with energy-related expenses.

2 households received NH Cares, Senior Energy Assistance Services or Neighbor Helping Neighbor, programs that provided financial grants of up to \$250 for fuel and utility emergencies for households not eligible for the Fuel Assistance Program.

1 household received help through the Housing Services Program which provides security deposit loans through the Security Deposit Loan Fund, and provides affordable housing advocacy, landlord-tenant education and counseling.

6 homes were weatherized through the Weatherization or Energy Management Services Programs, which provide high quality energy conservation materials and skilled labor to weatherize homes of income-eligible and high energy-using households in order to reduce heating costs and conserve energy.

22 children and day care providers participated in the Family Day Care Program, which provides training and technical assistance to day care providers and sponsorship of the USDA Child and Adult Care Food Program.

1 child care referral was arranged through the Child Care Resource and Referral Program, which compiles current data on all available child care options, provides child care referrals to employees of participating companies as well as to the general

public, and expands the supply of quality child care by recruiting, training and assisting new child care providers.

53 women, infants and children received help through the WIC or Commodity Supplemental Food Programs, programs that offer supplemental nutritious foods, nutrition education, breastfeeding support and health care referrals to pregnant women, nursing mothers, infants and children up to the age of five. (six for CSFP)

32 food allotments were provided through the Surplus Food Program, a program that distributes USDA surplus food to eligible households through mass distributions held four times a year.

In addition to these major programs, much of our staff time is devoted to working with people who come to us seeking help. During the past year, we logged 89 calls or visits from Northwood residents, many of which were crisis calls involving fuel or utility problems, the lack of food or clothing or general financial needs. By working closely together with local and state welfare administrators, fuel and utility companies, other human service agencies and interested clergy and civic groups, we are able to link those in need with the services available to them.

The services provided by our staff, together with the programs provided by our agency, have a direct and significant effect on Northwood's welfare budget. If our services were decreased due to a lack of funding, the Town would experience a resulting increase in requests for local welfare assistance.

Since the services we provide greatly relieve the towns we serve of the full financial burden of providing for the needs of their low-income residents, we ask every community we serve to make a financial contribution to our agency based upon the level of service we have provided to its residents. The amount we request equals 4.5% of the total dollar value of services we provided during the previous fiscal year, which means that we request \$4.50 for every \$100.00 we provided in direct services.

From July 1, 1993 through June 30, 1994, Community Action provided \$90,011 in services to Northwood residents. We are therefore requesting the Town of Northwood to contribute 4.5% of this amount, or \$4,050. The Town of Northwood has contributed to our agency for many years, and we extend our appreciation to you for your continued support.

Respectfully submitted,

Amy Mueller-Campbell,
Outreach Director
Greater Raymond Community Action Center

ROUTE 4 IMPACT COMMITTEE

The Route 4 Impact Committee meets the first Thursday of the month at 7:00 PM in the Town Hall.

The Committee's prime function is to monitor the new Hampshire State Department of Transportation's proposed safety improvements along Route 4.

Highlights of the Committee's activities reference to Routes: US 4, US 202, NH 9, NH 43, and NH 202A project, were participating in the following N.H. DOT meetings:

1. Second Officials Meeting on January 11, 1994
2. Public Informational Meeting on June 14, 1994
3. Governor and Council Special Committee Hearing on November 28, 1994

Both the Public Informational Meeting and the Governor and Council Special Committee hearing were well attended by Townspeople. Many thanks for your attendance and participation.

The Bow Lake Road/Route 4 intersection informational meeting will be held in the Spring of 1995. Schedules for the NH 152/Route 4 intersection safety project have not been set at this time.

The Committee took an active interest in three other problem areas along Route 4 which were called to the attention of the Board of Selectmen for their consideration and action. The areas of concern are:

1. The safety hazards that exist entering and exiting the Northwood Post Office.
2. The Control of reasonable speed through Northwood.
3. The proposed Irving Oil Co. project in East Northwood.

It is important that the citizens of Northwood stay involved and attend all future DOT Informational Meetings and Hearings.

Current Committee members are:

Andrew Lane, Chairman	Fern Eldridge
Pat Stead, Vice-Chairman	Russell Eldridge
Thomas Chase, Secretary	Jeff Lalish
Robert Bailey	Scott Martin
Richard Blackburn	Kate McNally
Ellis Ring	George Rogers
Richard Lewis (Selectmen's Representative)	

Respectfully submitted,

Andrew J. Lane, Chairman

RURAL DISTRICT VISITING NURSE ASSOCIATION, INC.

Annual Report

Rural District Visiting Nurse Association, Inc. continues as a private non-profit whose purpose is to provide high quality, compassionate home health, hospice and community health care services to all ages within our member towns. We have continued to grow as the aging population increases, hospital stays are shortened and people are choosing home care over institutional care. We have worked hard to keep our costs down and to increase productivity while maintaining the quality of care.

Healthcare reform on the national level is causing a frenzy of activity at the local level. There exists a merge craze in both horizontal and vertical directions. We are keeping abreast of all activity and evaluating all opportunities on their individual merit. Rural District VNA recognizes the importance of networking and alliances to both increase services and contain costs. Our plan is to continue to provide the highest quality service to residents in our communities in the most effective manner.

Rural District VNA is a member of the Coalition of Strafford County agencies, which was formed to access additional state and county funding for homemaking. This is an important step for these four Visiting Nurse Agencies: Rural District VNA, Rochester VNA, Squamscott Home Health and Tri-Area VNA.

Our new building is bursting at the seams and a building expansion is in the planning stages. Our staff has grown to sixty people and we are completing about 3,000 visits per month.

Statistics as they apply to Northwood as of September 30, 1994 for the year to date:

Visit Information:

Skilled Nursing	1,512
Home Health Aide	847
Homemaker	0
Physical Therapy	279
Occupational Therapy	12
Speech Therapy	0
Medical Social Worker	7

Our Well Child Clinic enrollment in Northwood is currently 12, a total of 21 visits to the clinic this year to date have been completed and 24 children have been served.

There were 41 uncompensated visits completed through September 30th, in 1994. Town of Northwood clients are:

51.2%	Medicare
26.9%	Commercial Insurance
12.2%	Medicaid
9.7%	No pay or scaled fee

Your town contributions are essential to meeting the many needs in your community. We are proud to be meeting these health care needs since 1969 and look forward to working with you in the future.

Respectfully submitted,

Linda Hotchkiss, RN, BS
Executive Director
603-755-2202

225TH ANNIVERSARY STEERING COMMITTEE

We are on our way to a wonderful celebration on August 7, 8, 9, 1998! Our first project - a cookbook - is coming off the presses by Town Meeting in 1995. "Northern Comforts" is the first of many projects the Committee plans to finance the "Birthday Party" in 1998. Pat Turner and her cookbook committee: Joann Bailey, Jean Lane, Doris Bennett, Marion LaBarre, Rebecca Rule, Mary Snider's photography, Joani Dougherty's assistance in formatting the book, and the Art Department of Coe-Brown Northwood Academy have produced an excellent collection of recipes gathered from residents and property owners of Northwood. Watch the newspapers and local businesses for "Northern Comforts" arrival.

Our Committee continues to meet and formulate plans. At this time other commemorative items are being discussed. They include tee shirts, sweat shirts, flags, rulers, etc. The Birthday Party in 1998 will include a fabulous parade and a weekend of many family oriented activities. We will need additional help as we approach the 225th year. Won't you volunteer to help us? Attend one of our meetings to see what activity you can best help with. Call any member for information.

Respectfully submitted,

Joseph A. Knox, Chairman

Members: Pat Turner, Bunny Behm, Allison Herk, Polly Pinkham, Marion Knox (Secretary), James Boyd (Treasurer), Russell Eldridge (Assistant Treasurer), Lee Mason, Richard Blackburn

TOWN ROAD ADVISORY COMMITTEE

1. Membership: The committee had one regular member and three alternate positions vacant for the year. The following people were members of the Town Roads Committee:

Mark McKenzie	Chairman
Andreas Turner	Secretary
A. John Lane	Regular Member
James Wilson	Road Agent
Robert Bailey	Regular Member
Richard Lewis	Selectmen's Rep.

2. Winter Road Maintenance: Another hard winter hit New Hampshire during 1994. The Road Agent spent many hours during the middle of the night and early in the morning ensuring the the contractor was keeping the town roads clear. The Road Agent, James Wilson, saved the Town a lot of money with his diligence toward contract management. A new system was implemented for winter road maintenance where a list of approved contractors was compiled which the road agent could call for snow plowing. There is no formalized contract and if a contractor is not performing, the road agent can call up another contractor to complete the work.

3. Summer Maintenance: The roads listed in the five year plan for 1994 were resurfaced in 1994. The town used the standard cold patch material used in 1993. However a new cold patch material was placed on Kelsey Mill Road that appears to be a lot sturdier and more durable. A review of how it lasts through a winter season will reveal whether this will be a good product.

4. UNH Road Inventory: The Town hired students from UNH to conduct an inventory of town roads and an assessmsent of their condition. This report is the baseline for the road agent for setting up projects for reconstruction each year. The report prioritized the road for reconstruction based on condition and traffic. The five year road maintenance plan will be derived from this document.

5. 1994 Budget: The majority of the line items for 1995 were held or decreased, except for the paving and reconstruction program, which was significantly increased to support the resurfacing plans laid out in the five year plan. Many of the items were reduced further during our meeting with the Selectmen when we presented our budget.

6. Design of the Reconstruction of Tasker Hill Road: The committee oversaw and directed the engineering firm of Dufresne and Henry for the design of Tasker Hill Road. The project was awarded in August and the final estimate for construction was provided in December. The committee plans to have the design on display at Town Meeting.

7. Warrant for Construction Services: The committee recommended that the Selectmen place a warrant for consideration by the Town's people at Town Meeting to construct the designed widening and reconstruction of Tasker Hill Road for the estimated amount of \$120,000. This would provide for all the construction items outlined in the design completed by Dufresne and Henry in 1994. This road is extremely dangerous and is almost impassible by the school busses. The Town of Strafford has reconstructed and widened their portion of the road which has increased the traffic, furthering the likelihood of a severe accident on the Northwood portion of the road.

Respectfully submitted,

Mark McKenzie, Chairman

PETITION

We, the undersigned registered voters of the Town of Northwood, hereby petition the Board of Selectmen to place the following article on the 1995 Town Meeting Warrant:

"Shall the Town of Northwood vote to accept the provisions of RSA 72:37b which provides for a property tax exemption for the totally and permanently disabled?"

Marcia J. Severance
Linda L. Schlieder
Lawrence L. Fife
Judith H. Lounsbury
Nancy Hillson
Stephanie Buzzell
Leon A. Swietlowicz
Nancy W. Schlegel
Joseph J. Carmody

Charlotte Eaton
Kathryn Somers
Laurie Gelinas
Jay Freyland
Ken Akey
Edward Nason
Richard L. Sargent
Bernard A. Houlihan
Frederick J. Sienko, Jr.

Grace Welsh

PETITION

We, the undersigned, being legal voters in the Town of Northwood, N.H., do hereby petition the Board of Selectmen of said Town of Northwood to place the following Article on the Warrant for the Annual Meeting in March 1995.

"To see if the Town of Northwood will vote to repeal its March 1991 vote, of which authorized the Town to elect a highway agent, effective forthwith and until changed by vote of Annual or Special Town Meeting. This action is to be taken in accordance with RSA 231:62."

Jean W. Lane
Andrew J. Lane
Robert B. Robertson
Susan F. Robertson
James S. Colburn
Diana M. Foster
Norene S. Sauls
Lynne Young
Marion J. Knox
Judith H. Lounsbury
Judith W. Gammon
Patti L. Blackburn
Kent Dyer

Cheryl Hodgdon
Everett H. Heald
Ada B. Heald
Deborah Mann
Deborah Collins
Priscilla P. Merrill
Richard Clark
Wallace R. Fraser
Richard Gilchrist
Marcia J. Severance
Marylou Tuttle
Richard W. Blackburn
Diane L. Kizirian

Robin L. Williams

EXEMPTION FOR THE TOTALLY AND PERMANENTLY DISABLED
N.H. RSA 72:37-b

I. Upon its adoption by a city or town as provided in RSA 72:37-c, any person who is eligible under the federal Social Security Act for benefits to the totally and permanently disabled shall receive a yearly exemption in an amount to be chosen by the town or city.

II. The exemption in paragraph I may be applied only to property which is occupied as the principal place of abode by the totally and permanently disabled person. The exemption may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode.

72:37-c Procedure for Adoption

I. Any town or city may adopt the provisions of RSA 72:37-b for an optional exemption for the totally and permanently disabled in the following manner:

(a) In a town, the question shall be placed on the warrant of a special or annual town meeting under the procedures set out in RSA 39:3, and shall be voted on by ballot. In a city, the legislative body of a city may consider and act upon the question in accordance with their normal procedures for passage of resolutions, ordinances, and other legislation. The legislative body of a city may vote to place the question on the official ballot for any regular municipal election, or in the alternative, shall place the question on the official ballot for any regular municipal election upon submission to the legislative body or a petition signed by 5 percent of the registered voters.

(b) The selectmen or city council shall hold a public hearing on the question at least 15 days but not more than 30 days before the question is to be voted on. Notice of the hearing shall be posted in at least 2 public places in the municipality and published in a newspaper of general circulation at least 7 days before the hearing.

(c) The wording of the question shall be: "Shall we adopt an exemption for the totally and permanently disabled? The exemption, based on assessed value, for qualified taxpayers shall be [here insert dollar amount] (\$35,000). To qualify the person must have been a New Hampshire resident for at least 5 years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than [here insert dollar amount] (\$10,000.), or, if married, a combined net income of not more than [here insert dollar amount] (\$12,000.); and own net assets not in excess of [here insert dollar amount] (\$30,000.) excluding the value of the person's residence."

II. If a majority of those voting on the question vote "Yes", the exemption for the totally and permanently disabled shall apply within the town or city on the date set by the selectmen or the city council; provided, however, that upon adoption the exemption shall take effect no later than April 1 next following

the referendum.

III. A municipality may change the amounts of the exemption for the totally and permanently disabled in the manner described in paragraph I. The wording of the question shall be the same as set out in subparagraph I(c), except the word "adopt" shall be changed to "modify".

IV. (a) A town or city may consider rescinding its action in the manner described in paragraph I. The wording of the question shall be the same as set out in subparagraph I(c), except the word "adopt" shall be changed to "rescind".

(b) If a majority of those voting on the question vote "Yes", then as of the next April 1, following the action taken to rescind, the exemption for the totally and permanently disabled shall not apply with the town or city.

HIGHWAY AGENTS N.H. RSA 231:62

At the annual meeting, or less often if a town has so provided pursuant to RSA 231:62-a or 62-b, each town shall elect by ballot, or by majority vote authorize the selectmen to appoint, one or more highway agents, who, under the direction of the selectmen shall have charge of the construction, maintenance, and repair of all town highways and bridges and the maintenance and repair of all sidewalks within the town, except as provided in the laws pertaining to state aid for highways and necessary men and equipment, and purchase timber, planks, and other materials for construction and repair of such highways and bridges; and they may remove gravel, rocks, and other materials from one part of the town to another, doing no damage to adjoining land, for the purpose of grading or otherwise repairing the same. A vote authorizing appointment of highway agents shall continue in effect until changed by major vote at an annual or special meeting.

CROSS REFERENCES

Discontinuation of optional elected town offices of highway agents, see RSA 669:17-b.

N. H. RSA 669:17-b

When a town votes to discontinue any optional elected office, whether or not such office is to be succeeded by an appointed office, the person holding the elected office at the time of the vote to discontinue it shall continue to hold office until the annual town election first following the discontinuance of the office, at which time the elected office shall terminate irrespective of the length of that officer's term. This section shall apply to the elective offices of tax collector, highway agent, constable or police officer; overseer of public welfare, auditor, and any other optional town elected office not governed by another statute.

ANNUAL REPORT
of the
SCHOOL DISTRICT
of
NORTHWOOD
NEW HAMPSHIRE
For the Year Ending June 30, 1994

OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

1994 - 1995

SCHOOL BOARD

Mr. B. Lee Mason.....	Term Expires 1995
Ms. Ann Strout.....	Term Expires 1995
Mrs. Althea Behm.....	Term Expires 1996
Ms. Grace Mattern.....	Term Expires 1997
Mr. Norman Dodge.....	Term Expires 1997

SUPERINTENDENT OF SCHOOLS

George S. Reid, Ed.D.

ASSISTANT SUPERINTENDENT

Paul E. Campelia, B.S., M.Ed.

BUSINESS ADMINISTRATOR

Robert A. Seymour, III, B.S., M.P.A.

PRINCIPAL

John A. Buccini, Jr., B.A., M.Ed.

ASSISTANT PRINCIPAL

Anne E. Goodman, M.Ed.

TREASURER

Shirley Allen

CLERK

Jean W. Lane

MODERATOR

Robert A. Johnson

AUDITOR

Mason & Rich P.A.

RESULTS OF SCHOOL DISTRICT MEETING

March 8, 1994

To the Inhabitants of the School District of the Town of Northwood qualified to vote in District Affairs:

You are hereby notified to meet at the Town Hall in said District on the 8th day of March, 1994, at 10:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing three year. Robert A. Johnson received 474 votes, and was elected Moderator for the ensuing three years. There were four write-in votes receiving one vote each: Richard Lewis, Robert E. Clark, David Copeland, and Robert Robertson (received 5 votes).

2. To choose a Clerk for the ensuing three years. Jean W. Lane received 451 votes and was elected School District Clerk for the ensuing three years. There were four write-in votes receiving one vote each: Doug Peterson, Arlene Johnson, Judith Burke, and "anyone".

3. To choose two Members of the School Board for the ensuing three years. Norman D. Dodge received 341 votes, Grace S. Mattern received 333 votes, and were elected School Board Members for three years. R. Gary Faucher received 206 votes. There were five write-in votes, receiving 1 vote each: Gordon Smart, Ginger Dole, Rob Robertson, Richard Shaw, and Nancy Pender.

4. To choose a Treasurer for the ensuing three years. Shirley J. Allen received 461 votes, and was elected Treasurer for three years. There were two write-in votes, receiving one vote each: A. D. Skinner and Doris Bennett.

There were 529 votes cast out of 1989 registered voters. The oath of office was administered to the elected officials by Moderator Robert A. Johnson before the Town Meeting on Saturday, March 12, 1994, at Coe-Brown Academy.

Respectfully submitted,

Jean W. Lane
School District Clerk

NORTHWOOD SCHOOL DISTRICT MEETING
March 3, 1994

The annual School District meeting was called to order by the Moderator Robert Johnson, at 7:00 p.m., at the Elementary School. Six people were present including: Assistant Superintendent Michael Frechette, School Board Chairman Kenneth Curley. Moderator Johnson read the Warrant. John Lane moved to dispense with the reading of the Articles at this time, but to take action upon each Article separately. Seconded by Bob Young. Motion passed. Chairman Curley moved to recess this meeting to (tomorrow night) Friday, March 4, 1994 at 7:00 p.m., due to a snow storm and poor driving conditions. Seconded by John Lane. Motion passed.

RECESSED SCHOOL DISTRICT MEETING
MARCH 4, 1994

Moderator Johnson called the Recessed Meeting to order at 7:00 p.m. One hundred fifty people were present including: Superintendent George Reid, Assistant Superintendent Michael Frechette, Principal John Buccini, Assistant Principal Peter Warburton, Budget Chairman Douglas Peterson, School Board Members: Chairman Kenneth Curley, Betsy Chadwick, and Althea Behm. (Missing members were: Lee Mason and Anne Strout).

ARTICLE 1. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto. Ken Curley moved to accept this Article as read, as there were no reports to be acted upon. Seconded by Betsy Chadwick. Passed by verbal vote.

ARTICLE 2. To see whether the School District will vote to raise and appropriate the sum of \$3,966,500.28 which would fund all cost items relative to teacher salaries, fringe benefits and cost items for the 1994-1995 school year, resulting from negotiations between the Northwood Education Association/NEA New Hampshire and the Northwood School Board and which represents the negotiated increase over the 1993-1994 salaries, fringe benefits, and related cost items. Bunny Behm moved to pass over this Article as there are no negotiations as to date. Seconded by Ken Curley. Passed.

ARTICLE 3. To see if the School District will authorize the School Board to appoint a Building Committee consisting of twelve members to develop Educational Specifications and a plan for construction to meet said specifications and recommend such plans to the School Board for their consideration. Betsy Chadwick moved to accept this Article as read. Seconded by Ken Curley. Motion passed.

ARTICLE 4. To see if the School District will vote to raise and appropriate the sum of five thousand dollars (\$5,000.00) to fund any expenses that may be incurred by the Building Committee. Betsy Chadwick moved to accept this Article as read. Seconded by Ken Curley. Passed verbally.

ARTICLE 5. To see if the School District will vote to raise and appropriate the sum of one thousand eight hundred dollars (\$1,800.00) to help support, with other school districts, the case of the Claremont School District et al v. Governor et al, a court challenge to the constitutionality of New Hampshire's method of funding public education through near total reliance on local property taxes. Althea (Bunny) Behm moved that we accept this Article. Seconded by Ken Curley. Mrs. Behm explained the reason behind this Article. After much discussion, Moderator Johnson asked for a show of hands vote. John Lane and George Rogers were asked to help with the count. 45 voted YES and 71 voted NO. Motion did not pass.

ARTICLE 6. To see what sum of money the School District will raise and appropriate for the support of Schools, for the salaries of School District officials and agents, for the capital construction, and for the payment of statutory obligations of the School District. Budget Chairman Doug Peterson moved to raise and appropriate the sum of \$3,924,570.28, which excludes the amounts purposed in Articles 4, 5, and 7 in this Warrant. Seconded by Ken Curley. Diana Foster amended this motion that the School District vote to increase the purposed budget by \$41,930.00 to be used to hire either four (4) additional aides or one (1) teacher. The increase would raise the total budget to \$3,966,500.28. This would help to alleviate over-crowding conditions in the fourth and fifth grades. We are running out of space. Several Townspeople spoke in relation to this amendment. Ginger Dole asked for a ballot vote. The vote was as follows: 70 voted YES and 30 voted NO, and 1 blank vote - a total of 101 votes cast. The amendment Passed. A hand vote was then taken on the main motion as amended, to raise and appropriate the sum of \$3,966,500.28 to support this Article. Passed unanimously.

ARTICLE 7. To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000.00) from the undesignated Fund Balance as of June 30, 1994. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch. 35. Ken Curley moved that we accept this Article as read. Seconded by Betsy Chadwick. Passed verbally.

ARTICLE 8. To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the District, such advances, grants-

in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State agencies, private agencies, and/or other sources in accord with provisions of RSA 198:20-b. Motion moved by Ken Curley and seconded by Betsy Chadwick. Passed verbally.

ARTICLE 9. To choose agents and committees in relation to any subject embraced in this Warrant. Ken Curley moved to accept this as read. Seconded by Betsy Chadwick. Passed verbally.

ARTICLE 10. To transact any other business which may legally come before this meeting. Moderator Robert Johnson introduced the new Principal John Buccini. Superintendent George Reid presented plaques to outgoing School Board Members, Ken Curley and Betsy Chadwick, in appreciation of their dedication and accomplishments while serving on the School Board. THANKS!

Joann Bailey congratulated the Coe-Brown Academy Girls' Basketball Team for being the CLASS M CHAMPS for the second time.

The meeting was adjourned at 9:10 p.m. by motion of Ken Curley and seconded by Betsy Chadwick. Passed verbally.

Respectfully submitted,

Jean W. Lane
School District Clerk

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of the Town of Northwood qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 14th day of March, 1995, at 8:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Member of the School Board for the ensuing three years.
2. To choose a Member of the School Board for the ensuing three years.

Given under our hands at said Northwood this 10th day of February 1995.

Althea Behm

Bernard L. Mason

Norman D. Dodge School Board

Grace S. Mattern

Ann Strout

A true copy of Warrant--Attest:

Althea Behm

Bernard L. Mason

Norman D. Dodge School Board

Grace S. Mattern

Ann Strout

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District of the Town of Northwood qualified to vote in district affairs:

You are hereby notified to meet at the Northwood School in said district on the 2nd day of March, 1995, at 7:00 o'clock in the afternoon, to act upon the following subjects:

1. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.
2. To see if the Northwood School District will vote to approve the cost items included in the collective bargaining agreement reached between the Northwood School Board and the Northwood Teachers' Association which calls for the following increases in salaries and benefits:

Year	Estimated Increase
1994-1995	\$51,169.00

and further to raise and appropriate the sum of (\$51,169.00) Fifty one thousand, one hundred sixty nine dollars for the 1994-1995 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those appropriated for 1994-1995 at the annual district meeting.
(Recommended by the School Board and the Budget Committee)

3. To see if the district will vote to raise and appropriate seventy five thousand dollars (\$75,000.00) for the purpose of reducing the 1994-1995 general fund deficit pursuant to RSA 189:28-a.
(Recommended by the School Board and not recommended by the Budget Committee)

4. To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, for capital construction, and for the payment of statutory obligations of the School District.
(Recommended by the School Board and recommended by the Budget Committee)

5. To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000.00) from the undesignated Fund Balance as of June 30, 1995. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing any and all capital improvements to school buildings as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch. 35.
(Recommended by the School Board and recommended by the Budget Committee)

6. To see if the School District will vote to raise and appropriate the sum of six thousand, five hundred dollars (\$6,500.00) to fund any expenses that may be incurred by the Building Committee.

(Recommended by the School Board and recommended by the Budget Committee)

7. To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the district, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forth coming from the United States Government and/or State agencies; private agencies and/or other sources in accord with the provisions of RSA 198:20-b.

8. To choose agents and committees in relation to any subject embraced in this warrant.

9. To transact any other business which may legally come before this meeting.

Given under our hands at said Northwood this 10th day of February 1995.

Althea Behm

Bernard L. Mason

Norman D. Dodge School Board

Grace S. Mattern

Ann Strout

A true copy of Warrant--Attest:

Althea Behm

Bernard L. Mason

Norman D. Dodge School Board

Grace S. Mattern

Ann Strout

NORTHWOOD SCHOOL DISTRICT PROPOSED BUDGET 1995-1996

	Budgeted 93-94	Expended 93-94	Voted 94-95	School Board Proposed 95-96	Budget Committee Recommended 95-96
REGULAR EDUCATIONAL PROGRAMS					
COMPENSATION					
Teacher Salaries	766412	745151.81	824728	804863	804863
Teacher Aide Compensation	6899	5984.72	7523	15000	15000
Non-Union Comp. Funds	0	0	15000	0	0
Substitute Teacher Salaries	10540	12085.47	10540	12000	12000
Tutor Salaries	6300	560.00	1200	1200	1200
Substitute Aide Compensation	180	2070.00	180	360	360
TOTAL COMPENSATION	790331	765852.00	859171	833423	833423
BENEFITS					
Health Ins.-Cert. Staff	117569	80761.40	125355	108962	108962
Health Ins.-Non-Cert. Staff	0	0	2599	5128	5128
Dental Ins.-Cert. Staff	10989	9844.09	13306	14119	14119
Dental Ins.-Non-Cert. Staff	0	0	284	595	595
Life Ins.-Cert. Staff	3997	2745.28	3412	3819	3819
Life Ins.-Non-Cert. Staff	0	0	0	0	0
Retirement-Cert. Staff	15252	14025.13	18349	19559	19559
Retirement-Non-Cert. Staff	0	0	0	0	0
FICA-Cert. Staff	60460	58677.00	58996	61572	61572
FICA-Non-Cert. Staff	0	0	589	1148	1148
Unemployment	1	0	0	0	0
Non-Union Benefits Fund	0	0	1147	0	0
TOTAL BENEFITS	208268	166052.90	244037	214902	214902
Contracted Services	0	0	1000	3000	3000
Repairs and Maintenance	1000	1703.23	1000	2000	2000
TUITION					
Tuition-Other Public Schools	23030	7819.02	11577	11567	11567
Tuition-Coe Brown	857571	853946.03	964860	1124112	1124112
TOTAL TUITION	880601	861765.05	976437	1135679	1135679

Travel Expenses	0	0	0	0	0
SCHOOL SUPPLIES					
Art Supplies	2780	3163.64	2930	3100	3100
Lang. Arts-Reading Supplies	4900	5797.69	5110	5263	5263
Health-P.E. Supplies	1500	1248.94	1750	1750	1750
Math Supplies	1800	4118.59	2240	3993	3993
Music Supplies	2500	2460.76	1875	1931	1931
Science Supplies	2800	2616.82	2100	2163	2163
Social Studies Supplies	1400	1218.86	1700	1751	1751
General Supplies	24500	26036.12	26950	27849	27849
Computer Software	500	396.08	0	2657	2657
Enrichment Supplies	400	318.49	400	1062	1062
Remedial Reading Supplies	1000	893.28	235	1000	1000
Testing Supplies	0	0	570	0	0
TOTAL SCHOOL SUPPLIES	44080	48269.27	45860	52519	52519
CLASSROOM TEXTS					
Classroom Textbooks	4000	3724.42	4050	15590	15590
Classroom Workbooks	0	0	3700	4700	4700
Classroom Supp. Textbooks	0	0	1150	1185	1185
Classroom Reference Books	0	0	845	871	871
TOTAL CLASSROOM TEXTS	4000	3724.42	9745	22346	22346
Classroom Periodicals	0	0	1800	1800	1800
EQUIPMENT AND FURNITURE					
New Equipment	6070	40583.81	1811	1103	1103
New Equipment-Technology	0	0.00	0	10000	10000
Replacement of Equipment	2100	1731.91	1995	0	0
New Furniture	3800	3478.78	1603	4000	4000
Replacement of Furniture	0	0	2465	1750	1750
TOTAL EQUIPMENT & FURNITURE	11970	45794.50	7874	16853	16853
Dues and Fees	0	0	0	0	0
TOTAL REG. ED. PROGRAMS	1940250	1893161.37	2126924	2282522	2282522
SPEC. INSTRUCTIONAL PROGRAMS					
COMPENSATION					
Spec. Ed. Teacher Salaries	189709	191676.40	151972	120862	120862

Sp Ed Resource Rm Aide Comp	66604	89429.55	27715	21938	21938
Sp Ed Child Spec Aide Comp	0	0	47488	92061	92061
Sp Ed Child Spec Aide Comp**	0	0	14625	7313	7313
(Paid For By Other Sch Dist)					
Sub Sp Ed Teacher Salaries	3000	1559.07	3000	3000	3000
Sp Ed Tutor Salaries	0	747.00	0	0	0
Sub Sp Ed Teacher Aide Comp	1500	5940.00	1500	4000	4000
Speech & Language Assistant	13500	13500.00	13500	0	0
TOTAL COMPENSATION	274313	302852.02	259780	249174	249174

BENEFITS

Health Ins.-Cert. Staff	21356	20921.22	17394	12593	12593
Health Ins.-Non-Cert. Staff	0	0	9937	20784	20784
Dental Ins.-Cert. Staff	2570	2782.14	2259	1830	1830
Dental Ins.-Non-Cert. Staff	0	0	2271	2024	2024
Life Ins.-Cert. Staff	968	782.52	647	823	823
Life Ins.-Non-Cert. Staff	0	0	40	0	0
Retirement-Cert. Staff	3775	3760.44	3511	2888	2888
Retirement-Non-Cert. Staff	621	692.44	0	306	306
FICA-Cert. Staff	20985	22978.13	13079	9246	9246
FICA-Non-Cert. Staff	0	0	6964	9587	9587
Unemployment	1	0	0	0	0
TOTAL BENEFITS	50276	51916.89	56101	60081	60081

Contracted Services	0	0	0	0	0
Repairs and Maintenance	100	0	200	100	100
Travel Expenses	0	5.8	0	0	0

SPECIAL EDUCATION TUITION

Sp Ed Tuition-Other Pub Sch	995	5137.54	1032	968	968
Sp Ed Tuition-Coe Brown	116728	143895.70	154716	169011	169011
Sp Ed Tuition-Non-Pub Sch	199126	150895.32	83687	170336	170336
Sp Ed Vocational Assessment	550	0	0	0	0
TOTAL SPEC ED TUITION	317399	290928.56	239435	340315	340315

SPECIAL ED SCHOOL SUPPLIES

Art Supplies	0	0	0	0	0
Lang Arts-Reading Supplies	3370	3370.32	1565	1612	1612
Health-P.E. Supplies	0	0	0	0	0
Math Supplies	500	266.07	313	323	323
Music Supplies	0	0	0	0	0

Science Supplies	60	0	30	31
Social Studies Supplies	140	0	0	0
General Supplies	400	634.83	105	109
Counseling Supplies	0	0	0	0
Enrichment Supplies	0	0	0	0
Remedial Reading Supplies	0	0	0	0
Testing Supplies	1000	873.95	1560	1607
Speech Supplies	900	1007.89	560	560
TOTAL SPECIAL ED SUPPLIES	6370	6153.06	4133	3682
SPECIAL ED CLASSROOM TEXTS				
Sp Ed Classroom Textbooks	450	438.59	100	103
Sp Ed Classroom Workbooks	0	0	487	502
Sp Ed Classroom Supp Textbooks	0	0	386	398
Sp Ed Classrm Ref Books	0	0	0	0
TOTAL SP ED CLASSROOM TEXTS	450	438.59	973	1003
Classroom Periodicals	0	0	115	115
EQUIPMENT AND FURNITURE				
New Equipment	600	1243.82	125	0
Replacement of Equipment	0	0	175	0
New Furniture	1	40.00	0	1100
Replacement of Furniture	0	0	0	0
TOTAL EQUIPMENT & FURNITURE	601	1283.82	300	1100
Dues and Fees	0	0	150	150
TOTAL SPECIAL ED PROGRAMS	649509	653578.74	561207	655720
VOCATIONAL PROGRAMS				
Voc Tuition-Other Pub School	1	0	1	6298
Vocational Assessment	0	0	0	500
Dues and Fees	0	0	0	0
TOTAL VOCATIONAL PROGRAMS	1	0	1	6798
CO-CURRICULAR ACTIVITIES				
SALARIES				
Athletic Stipends-Salaries	5112	5109.00	6112	5959
Extra Curricular Salaries	888	888.00	1184	888
TOTAL SALARIES	6000	5997.00	7296	6847

BENEFITS						
FICA	537	512.45	558	524	524	
TOTAL BENEFITS	537	512.45	558.14	524	524	
OTHER CO-CURRICULAR ACCOUNTS						
Contracted Serv-Sp Events	2000	2000.00	7280	8000	8000	
School Improvement Program	2500	2500.00	0	0	0	
Officials-Umpires-Referees	1025	800.00	1225	2000	2000	
Cleaning	0	0	0	0	0	
Repairs and Maintenance	0	0	0	0	0	
Travel Expenses	0	0	0	0	0	
Athletic Supplies	850	904.19	1100	3000	3000	
New Equipment	0	0	0	0	0	
Replacement of Equipment	0	0	0	0	0	
Dues and Fees	0	0	150	150	150	
TOTAL CO-CURRICULAR	12912	12713.64	17609	20521	20521	
TITLE 1 SUMMER SCHOOL						
Summer Salaries	0	0	0	1350	1350	
FICA	0	0	0	104	104	
Supplies	0	0	0	200	200	
TOTAL TITLE 1	0	0	0	1654	1654	
ATTENDANCE						
Contracted Service-Census	0	0	0	0	0	
Cont Serv-Truant Officer	1	0	1	0	0	
TOTAL ATTENDANCE	1	0	1	0	0	
GUIDANCE SERVICES						
Guidance Salaries	0	0	39704	39704	39704	
Health Insurance	0	0	2599	2266	2266	
Dental Insurance	0	0	284	298	298	
Life Insurance	0	0	186	180	180	
Retirement	0	0	918	965	965	
FICA	0	0	3037	3037	3037	
Cont Serv-Standardized Test	1100	871.09	1100	1662	1662	
Printing	0	0	0	0	0	
Travel Expenses	0	0	0	50	50	
Guidance Supplies	0	0	500	200	200	
Guidance Books	0	0	0	100	100	
Guidance Periodicals	0	0	0	50	50	

Guidance Dues and Fees	0	181	205	205
TOTAL GUIDANCE SERVICES	1100	48508	48717	48717
HEALTH SERVICES				
COMPENSATION				
Nurse's Salary	20811	20811.00	20811	21436
Sub Nurse's Compensation	338	720.00	338	338
TOTAL COMPENSATION	21149	21531.00	21149	21774
BENEFITS				
Health Insurance	0	0	2599	2266
Dental Insurance	0	0	284	298
Life Insurance	0	0	85	101
Retirement	0	0	678	727
FICA	0	0	1618	1666
TOTAL BENEFITS	0	0	5265	5058
Cont Serv-Student Physicals	550	760.00	1000	0
Cont Serv-Staff Physicals	375	0	375	0
Cont Serv-Reconditioning	0	0	100	100
Workshops	0	0	0	0
Travel Expenses-Nurse	75	73.37	75	75
Health Supplies-Nurse	950	775.55	850	875
Health Textbooks-Nurse	0	0	0	70
Health Periodicals-Nurse	0	0	25	35
EQUIPMENT AND FURNITURE				
New Equipment	0	349.00	0	0
Replacement of Equipment	0	0	0	0
New Furniture	0	0	0	0
Replacement of Furniture	0	0	0	0
TOTAL EQUIPMENT & FURNITURE	0	349.00	0	0
Dues and Fees	0	0	40	40
TOTAL HEALTH SERVICES	23099	23488.92	28639	28027
SPECIAL CONTRACTED SERVICES				
Strafford Learn Ctr Membrshp	3377	3787.52	3443	3525
Cont Occupational Therapy	23279	24701.57	23279	24520
Other Diagnostic Services	500	0	0	0
Pre-School Diagnostic Unit	13784	13298.97	9407	7872

TOTAL SPEC CONTRACTED SERV	40940	41788.06	36129	35917	35917
SPEECH CONTRACTED SERVICES					
Speech Salary	0	0	0	21990	21990
Speech-Language Assistant	0	0	0	13905	13905
Total Salary	0	0	0	35895	35895
BENEFITS					
Health Insurance Cert. Staff	0	0	0	5248	5248
Health Ins. Non-Cert. Staff	0	0	0	2266	2266
Dental Insurance Cert. Staff	0	0	0	298	298
Dental Ins. Non-Cert. Staff	0	0	0	298	298
Life Insurance Cert. Staff	0	0	0	82	82
Life Ins. Non-Cert. Staff	0	0	0	0	0
Retirement Certified Staff	0	0	0	535	535
Retirement Non-Cert. Staff	0	0	0	472	472
FICA	0	0	0	1682	1682
FICA	0	0	0	1064	1064
TOTAL BENEFITS	0	0	0	11945	11945
Speech Supplies	0	0	0	577	577
TOTAL SPEECH PROGRAM	0	0	0	48417	48417
IMPROVEMENT OF INSTRUCTION					
Curriculum Dev-Summer Sal	1185	0	2200	5500	5500
Staff Dev. Coordinator	0	0	0	300	300
FICA	0	0	168	444	444
Course Tuition Reimbursement	14042	10062.00	14042	14042	14042
Staff Dev. Regional Workshop	451	200.00	451	451	451
Staff Development	2000	2039.00	2000	2000	2000
In-Service Training	0	0	0	1000	1000
Travel Expenses	50	26.39	50	50	50
Supplies	0	0	0	0	0
TOTAL IMPROV OF INSTRUCTION	17728	12327.39	18911	23787	23787
LIBRARY & EDUCATIONAL MEDIA					
COMPENSATION					
Library Aide-Compensation	15037	15038.10	15038	15494	15494
Library Aide-Substitute Comp.	338	67.50	338	338	338
TOTAL COMP.-LIBRARY AIDE	15375	15105.60	15376	15832	15832

BENEFITS

Health Insurance	0	0	5199	4589	4589
Dental Insurance	0	0	284	298	298
Life Insurance	0	0	73	75	75
Retirement	0	0	490	526	526
FICA	0	0	1176	1211	1211
TOTAL BENEFITS	0	0	7222	6699	6699

LIBRARY & EDUCATIONAL MEDIA

Contracted Svs-Ed. TV	350	350	487	487	487
Library General Supplies	800	762.34	800	824	824
Library A.V. Supplies	3000	1643.00	3000	2060	2060
Computer Software Supplies	2000	1576.57	2000	3090	3090
Library Books	5000	4638.29	5000	5150	5150
Library Periodicals	500	455.22	500	550	550

EQUIPMENT AND FURNITURE

New Equipment	0	0	1250	800	800
Replacement of Equipment	0	0	0	0	0
New Furniture	0	0	160	130	130
Replacement of Furniture	0	0	0	0	0
TOTAL EQUIPMENT & FURNITURE	0	0	1410	930	930

TOTAL LIBRARY & EDU MEDIA

	27025	24531.02	35795	35622	35622
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SCHOOL BOARD SERVICES

School Board-Salaries	1500	1500.00	2550	2550	2550
School Dist Moderator-Salary	50	25.00	50	50	50
School Dist Treasurer-Salary	2000	2000.00	1500	1500	1500
School Dist Clerk-Salary	50	25.00	50	50	50
School Dist Secretary-Salary	600	800.00	1000	1000	1000

Cont Serv-Sch Dist Audit

	2600	2880.00	2600	2600	2600
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FICA

	0	0	394	394	394
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Cont Serv-Atty & Negotiator

	5000	1103.05	5000	5000	5000
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Advertising-Legal Notices

	1500	3962.70	1500	1500	1500
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Printing

	0	0	0	0	0
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Police

	200	0	200	200	200
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Exp for Sch Dist Officers

	550	593.04	550	750	750
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New Equipment	0	181.00	0	0	0
Dues & Fees-Sch Bd Assoc	2453	2452.92	2507	2536	2536
TOTAL SCHOOL BOARD SERVICES	16503	15522.71	17901	18130	18130
EXPENSES-SAU #44	108722	108722.03	109094	105835	105835
OFFICE OF THE PRINCIPAL					
Principal's Salary	45010	39915.27	46200	49252	47586
Asstnt Principals' Salary	33758	35600.00	34340	39951	39951
Secretaries' Compensation	15218	15930.62	15401	15571	15571
Asstnt Sec-25 hrs per week	0	0	5400	7812	7812
Sub Secretaries' Comp	338	45.00	338	338	338
TOTAL COMPENSATION	94324	91490.89	101679	112924	111258
BENEFITS					
Health Ins.-Cert. Staff	0	0	8564	4532	4532
Health Ins.-Non-Cert. Staff	0	0	2599	4532	4532
Dental Ins.-Cert. Staff	0	0	987	596	596
Dental Ins.-Non-Cert. Staff	0	0	284	596	596
Life Ins.-Cert. Staff	0	0	326	360	360
Life Ins.-Non-Cert. Staff	0	0	68	0	0
Retirement-Cert. Staff	0	0	1860	2168	2127
Retirement-Non-Cert. Staff	0	0	502	804	804
FICA-Cert. Staff	0	0	6117	6824	6697
FICA-Non-Cert. Staff	0	0	1617	1815	1815
TOTAL BENEFITS	0	0	22924	22226	22059
Cont. Serv.-Copier Lease	0	0	2955	2500	2500
Cont. Serv.-Computer Support	0	0	0	1500	1500
Staff Dev-Principal's Office	1500	1631.00	1500	2000	2000
Repairs and Maintenance	450	739.79	450	750	750
Telephone	5400	6739.21	5400	6750	6750
Postage	2000	1159.67	2000	2000	2000
Travel Expenses	550	0	550	550	550
Supplies and Forms	3000	2774.40	3000	3150	3150
Computer Software System Sup	1650	231.95	1650	1733	1733

EQUIPMENT AND FURNITURE				
New Equipment	0	57.87	200	570
Replacement of Equipment	2955	4994.36	0	0
New Furniture	0	0	0	0
Replacement of Furniture	0	0	100	0
TOTAL EQUIPMENT & FURNITURE	2955	5052.23	300	570
Dues and Fees				
Graduation-Class Day Expenses	700	761.00	1000	1400
TOT OFFICE OF THE PRINCIPAL	113479	902.74	950	950
		111482.88	144358	159003
OFF OF SCH DIST BOOKKEEPER				
Sch Dist Bookkeeper-Salary	20760	18413.28	20760	21383
BENEFITS				
Health Insurance	0	0	4910	4696
Dental Insurance	0	0	283	298
Life Insurance	0	0	85	101
Retirement	0	0	677	725
FICA	0	0	1588	1636
TOTAL BENEFITS	0	0	7544	7456
Cont. Serv-Computer Support				
Repairs and Maintenance	1641	2141.00	1641	1641
Rental of Office from SAU#44	550	147.18	200	200
Travel Expenses	50	255.50	50	0
Supplies	800	1083.43	800	1000
Computer Software	0	1130.00	0	0
EQUIPMENT AND FURNITURE				
New Equipment	0	305.94	0	800
Replacement of Equipment	0	0	0	1800
New Furniture	0	0	0	0
Replacement of Furniture	0	0	0	300
TOTAL EQUIPMENT & FURNITURE	0	305.94	0	2900
TOTAL OFFICE OF BOOKKEEPER				
	23801	23487.33	30995	35580

OPERATION AND MAINT OF PLANT

CUSTODIAL COMPENSATION

Custodians-Compensation	52617	52541.26	52208	53768	53768
Sub Custodian-Compensation	1000	2136.00	1500	2464	2464
TOTAL COMPENSATION	53617	54677.26	53708	56232	56232

BENEFITS

Health Insurance	0	0	13060	11387	11387
Dental Insurance	0	0	852	894	894
Life Insurance	0	0	223	255	255
Retirement	0	0	1702	1823	1823
FICA	0	0	4109	4302	4302
TOTAL BENEFITS	0	0	19945	18661	18661

CONTRACTED SERVICES

Cont Serv-Rubbish Removal	2376	1893.10	2625	2625	2625
Cont Serv-Snow Plowing	2500	1337.50	0	0	0
Cont Serv-Septic Tank Serv	900	0	975	975	975
Cont Serv-Fire Alarm Serv	1050	987.92	1150	1150	1150
Cont Serv-Clock & Bell Serv	350	160	380	380	380
Cont Serv-Elevator Maint	800	531	865	900	900
Cont Serv-Security Alarm	240	240	260	260	260
Cont Serv-Care of Grounds	3000	3610.00	3000	3375	3375
Cont Serv-Terminex	0	0	420	420	420
Cont Serv-Custodial Uniforms	0	0	0	311	311
Cont Serv-Playground Upgrade	0	0	3305	750	750
Cont Serv-Clean Parking Lot	0	0	200	0	0
Cont Serv-Sand for Playgrnd	0	0	600	600	600
TOTAL CONTRACTED SERVICES	11216	8759.52	13780	11746	11746

REPAIRS AND MAINTENANCE

Repairs and Maintenance	8440	19220.86	8000	10000	10000
Rep & Maint-Heating Plant	1500	1318.11	1500	1500	1500
Rep & Maint-Furn & Fixtures	600	569.96	2360	600	600
Rep & Maint-Paving & Grounds	2861	10047.00	1900	2800	2800
Rep & Maint-Floors	0	940.22	0	0	0
Rep & Maint-Mod Class Cont	0	0	0	4500	4500
TOTAL REPAIRS & MAINTENANCE	13401	32096.15	13760	19400	19400

OPERATION & MAINT OF PLANT				
Ins Prem on Bldg & Contents	21240	6845.28	21240	21240
Travel Expenses	100	269.97	200	200
Supplies-General Custodial	12660	12794.00	15000	16250
Supplies-Glass	500	344.90	500	500
POWER & WATER				
Electricity	23000	27542.22	24610	32000
Fuel Oil	10000	9554.10	10000	11000
Water	4100	4122.00	4100	4225
TOTAL POWER & WATER	37100	41218.32	38710	47225
EQUIPMENT AND FURNITURE				
New Equipment	2272	3008.47	4600	2758
Replacement of Equipment	0	659.00	0	2700
New Furniture	0	0	0	0
Replacement of Furniture	0	0	0	0
TOTAL EQUIP & FURNITURE	2272	3667.47	4600	5458
Warrant Art-Control Erosion	6300	0	0	0
TOTAL OPER & MAINT OF PLANT	158406	160672.87	181443	190672
Cont. Serv-Crossing Guard	3060	3272.57	3060	3060
TOT OPER & MAINT OF PLANT &				
CONT SERV-CROSSING GUARD	161466	163945.44	184503	193732
PUPIL TRANSPORTATION SERV				
Elementary Sch Transp	126548	132370.00	130344	133762
Vocational Transportation	1	0	1	0
Athletic Transportation	2250	1291.40	2800	2800
High Sch Transportation	29110	23288.00	29983	31376
Spec Ed Transportation	75000	50220.56	61750	61750
Class-Field Trip Transp	3400	4202.55	3400	3400
Science Camp Transportation	0	0	1200	1200
TOTAL PUPIL TRANSPORTATION	236309	211372.51	229479	234288
INSURANCES, COMP, RETIREMENT				
Health Insurance	80843	34627.43	0	0
Dental Insurance	8171	2622.67	0	0
Life Insurance	1175	780.88	0	0
Worker's Compensation	21065	13930.20	21065	21065

Unemployment Compensation	1000	508.16	1000	1000	1000
Retirement-Cert.	1982	2181.14	0	0	0
Retirement-Non-Cert.	3454	3071.49	0	0	0
FICA	16247	15923.01	0	0	0
TOTAL	133937	73644.98	22065	22065	22065

INSURANCES, COMP, RETIREMENT

DEBT SERVICE					
Payment of Principal	200000	200000.00	200000	200000	200000
Payment of Interest	76890	76890.00	62910	48930	48930
TOTAL DEBT SERVICE	276890	276890.00	262910	248930	248930

BUDGET SUMMARY					
Regular Education Programs	1940250	1893161.37	2126924	2282522	2282522
Spec Instructional Programs	649509	663578.74	561207	655720	655720
Vocational Programs	1	0	1	6798	6798
Co-Curricular Activities	12912	12713.64	17609	20521	20521
Title 1 Summer School	0	0	0	1654	1654
Attendance	1	0	1	0	0
Guidance	1100	871.09	48508	48717	48717
Health	23099	23488.92	28839	28027	28027
Spec Contracted Services	40940	41788.06	36129	35917	35917
Speech Program	0	0	0	48417	48417
Improvement of Instruction	17728	12327.39	18911	23787	23787
Library & Educational Media	27025	24531.02	35795	35622	35622
School Board Services	16503	15522.71	17901	18130	18130
Expenses - SAU #44	108722	108722.03	109094	105835	105835
Office of The Principal	113479	111482.88	144358	159003	157170
Office of The Bookkeeper	23801	23487.33	30995	35580	35580
Oper & Maintenance of Plant	158406	160672.87	181443	196912	190672
Cont Serv-Crossing Guard	3060	3272.57	3060	3060	3060
Pupil Transportation Servs	236309	211372.51	229479	234288	234288
Insurances, Comp, Retirement	133937	73644.98	22065	22065	22065
Debt Service	276890	276890.00	262910	248930	248930
BUDGET TOTALS	3783672	3647528.11	3875230	4211505	4203431

FOOD SERVICES				
COMPENSATION				
Lunch Workers' Compensation	34427	33210.05	33925	36373
Lunch Workers' Sub Comp	165	312.13	200	300
TOTAL COMPENSATION	34592	33522.18	34125	36673
BENEFITS				
Health Insurance	0	0	6129	6436
Dental Insurance	0	0	1136	1204
Life Insurance	0	0	90	95
Retirement	0	0	601	625
FICA	2646	2564.43	2611	2805
TOTAL BENEFITS	2646	2564.43	10567	11165
Physicals-Lunch Workers				
Repairs To Equipment	750	0	50	50
Fire Safety Inspection	120	678.92	1500	1000
Petty Cash	200	60.00	125	120
Travel	50	150.14	150	150
Supplies	750	0	50	50
Food/Milk	43061	1397.15	1000	1500
Utility Gas/Electricity	1500	38056.11	41201	39882
		1020.59	1500	1500
EQUIPMENT AND FURNITURE				
New Equipment	750	817.69	800	850
Replacement of Equipment	0	0	200	200
New Furniture	0	0	1	0
Replacement of Furniture	0	0	1	0
TOTAL EQUIPMENT & FURNITURE	750	817.69	1002	1050
TOTAL FOOD SERVICE	84469	78267.21	91270	93140
WARRANT ART. FOR MARCH 1993				
Supplemental Appropriation	2000	2000.00	0	0
Capital Reserve Account	5000	5000.00	0	0
Teacher Agreement	17678	17678.00	0	0
TOTAL	24678	24678.00	0	0

WARRANT ART. for MARCH 1994

Warrant Article #4	0	0	5000	0	0
Warrant Article #5	0	0	0	0	0
Warrant Article #7	0	0	5000	0	0

TOTAL WARRANT ARTICLES

0	0	10000	0	0
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WARRANT ART FOR MARCH 1995

Warrant Article #2	0	0	0	51169	51169
94-95 Teacher Contract Costs	0	0	0	75000	0
94-95 General Fund Deficit	0	0	0	0	5000
Warrant Article #5	0	0	0	5000	0
Capital Reserve Account	0	0	0	6500	6500
Warrant Article #6	0	0	0	0	0
Building Committee					

TOTAL WARRANT ARTICLES

137669	62669
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SUMMARY OF SCH DIST EXPENSES BUDGET TOTALS

3783672	3647528.11	3875230	4211505	4203431
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TOTAL FOOD SERVICE

84469	78267.21	91270	93140	93140
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WARRANT ARTICLES

24678	24678.00	10000	137669	62669
3892819	3750473.32	3976500	4442314	4359231

NORTHWOOD SCHOOL DISTRICT

FINANCIAL STATEMENT
JUNE 30, 1994

Account No.	Description	Budgeted	Expended 93-94
01-1100	Teachers Salaries	779412.00	745151.81
01-1100	Teacher Aide Compensation	6899.00	5984.72
01-1100	Non-Union Compensation Funds	0.00	0.00
01-1100	Substitute Teacher Salaries	10540.00	12085.47
01-1100	Tutor Salaries	6300.00	560.00
01-1100	Substitute Aide Compensation	180.00	2070.00
01-1100	Health Insurance(Certified)	117569.00	80761.40
01-1100	Health Insurance(Non-Certified)	0.00	0.00
01-1100	Dental Insurance(Certified)	10989.00	9844.09
01-1100	Dental Insurance(Non-Certified)	0.00	0.0
01-1100	Life Insurance(Certified)	3997.00	2745.28
01-1100	Life Insurance(Non-Certified)	0.00	0.00
01-1100	Retirement(Certified)	15252.00	0.00
01-1100	Retirement(Non-Certified)	0.00	0.00
01-1100	FICA(Certified Staff)	61455.00	58680.28
01-1100	FICA(Non-Certified Staff)	0.00	0.0
01-1100	Unemployment	1.00	0.00
01-1100	Non-Union Benefits Fund	0.00	0.00
01-1100	Contracted Services	0.00	0.00
01-1100	Repairs and Maintenance	1000.00	1703.23
01-1100	Tuition-Other Public Schools	23030.00	7819.02
01-1100	Tuition-Coe Brown	857571.00	853946.03
01-1100	Travel Expenses	0.00	0.00
01-1100	Art Supplies	2780.00	3163.64
01-1100	Language Arts/Reading	4900.00	5797.69
01-1100	Health-P.E. Supplies	1500.00	1248.94
01-1100	Math Supplies	1800.00	4118.59
01-1100	Music Supplies	2500.00	2460.76
01-1100	Science Supplies	2800.00	2616.82
01-1100	Social Studies Supplies	1400.00	1218.86
01-1100	General Supplies	14000.00	16444.46
01-1100	Consumable Supplies	10500.00	9591.66
01-1100	Counseling Supplies	500.00	396.08
01-1100	Enrichment Supplies	400.00	318.49
01-1100	Remedial Reading	1000.00	893.28
01-1100	Testing Supplies	0.00	0.00
01-1100	Classroom Textbooks	4000.00	3530.21
01-1100	Classroom Workbooks	0.00	0.00
01-1100	Classroom Supplemental Textbks.	0.00	0.00
01-1100	Classroom Reference Books	0.00	0.00
01-1100	Classroom Periodicals	0.00	0.00
01-1100	New Equipment	6070.00	4580.31
01-1100	Replacement of Equipment	2100.00	1731.91
01-1100	New Furniture	3800.00	3478.78
01-1100	Replacement of Furniture	0.00	0.00

Account No.	Description	Budgeted	Expended 93-94
01-1100	Dues and Fees	0.00	0.00
TOTALS -	1100 REGULAR EDUCATION	1954245.00	1856966.94
01-1200	Spec. Ed. Teacher Salaries	192709.00	191676.40
01-1200	Spec. Ed. Resource Room Aides	0.00	0.00
01-1200	Spec. Ed. Child Specific Aides	66604.00	89429.55
01-1200	Spec. Ed. Chld Spec Aide(others)	0.00	0.00
01-1200	Sub. Spec. Ed. Teachers	3000.00	1559.07
01-1200	Spec. Ed. Tutor Salaries	0.00	747.00
01-1200	Sub. Spec. Ed. Aides	1500.00	5940.00
01-1200	Health Insurance(Certified)	21356.00	20921.22
01-1200	Health Insurance(Non-Certified)	0.00	0.00
01-1200	Dental Insurance(Certified)	2570.00	2782.14
01-1200	Dental Insurance(Non-Certified)	0.00	0.00
01-1200	Life Insurance(Certified)	968.00	782.52
01-1200	Life Insurance(Non-Certified)	0.00	0.00
01-1200	Retirement(Certified)	3775.00	3760.44
01-1200	Retirement(Non-Certified)	621.00	692.44
01-1200	FICA(Certified)	21668.00	22783.45
01-1200	FICA(Non-Certified)	0.00	221.49
01-1200	Unemployment	1.00	1024.90
01-1200	Contracted Services	0.00	0.00
01-1200	Repairs and Maintenance	100.00	0.00
01-1200	Spec. Ed. Tuition-Other Public Sch.	995.00	5137.54
01-1200	Spec. Ed. Tuition-Coe Brown	116728.00	134895.70
01-1200	Spec. Ed. Tuiton Non-Public Sch.	199126.00	150895.32
01-1200	Spec. Ed. Vocational Assessment	0.00	0.00
01-1200	Travel Expenses	0.00	5.80
01-1200	Art Supplies	0.00	0.00
01-1200	Language Arts-Reading Supplies	3370.00	567.23
01-1200	Health-P.E. Supplies	0.00	0.00
01-1200	Math Supplies	500.00	141.96
01-1200	Music Supplies	0.00	0.00
01-1200	Science Supplies	60.00	0.00
01-1200	Social Studies Supplies	140.00	0.00
01-1200	General Supplies	400.00	634.83
01-1200	Consumable Supplies	0.00	0.00
01-1200	Counseling Supplies	0.00	0.00
01-1200	Enrichment Supplies	0.00	0.00
01-1200	Remedial Reading Supplies	0.00	0.00
01-1200	Testing Supplies	1000.00	873.95
01-1200	Spec. Ed. Textbooks	450.00	438.59
01-1200	Spec. Ed. Classroom Workbooks	0.00	0.00
01-1200	Spec. Ed. Supplemental Textbooks	0.00	0.00
01-1200	Spec. Ed. Classroom Reference Books	0.00	0.00
01-1200	Classroom Periodicals	0.00	0.00
01-1200	New Equipment	600.00	1243.82
01-1200	Replacement of Equipment	0.00	0.00
01-1200	New Furniture	1.00	40.00
01-1200	Replacement of Furniture	0.00	0.00

Account No.	Description	Budgeted	Expended 94-95
01-1200	Dues and Fees	0.00	0.00
TOTALS -	1200 SPECIAL EDUCATION	638242.00	637195.36
01-1300	Voc. Ed. Other Public Schools	1.00	0.00
01-1300	Vocational Assessment	550.00	0.00
01-1300	Dues and Fees	0.00	0.00
TOTALS -	1300 VOCATIONAL PROGRAMS	551.00	0.00
01-1400	Athletic Stipends-Salaries	5112.00	5109.00
01-1400	Extra Curricular-Salaries	888.00	888.00
01-1400	FICA	537.00	513.03
01-1400	Contracted Svcs-Special Events	2000.00	2000.00
01-1400	Officials-Umpires-Referees	1025.00	800.00
01-1400	Cleaning	0.00	0.00
01-1400	Repairs and Maintenance	0.00	0.00
01-1400	Travel Expenses	0.00	0.00
01-1400	Athletic Supplies	850.00	904.19
01-1400	New Equipment	0.00	0.00
01-1400	Replacement of Equipment	0.00	0.00
01-1400	Dues and Fees	0.00	0.00
TOTALS -	1400 CO-CURRICULAR ACTIVITIES	10412.00	10214.22
01-1420	Summer Salaries - Chapter I	0.00	0.00
01-1420	Retirement Chapter I(Certified)	0.00	0.00
01-1420	Retirement Chapter I(Non-Certified)	0.00	0.00
01-1420	FICA Chapter I(Certified)	0.00	0.00
01-1420	FICA Chapter I(Non-Certified)	0.00	0.00
01-1420	Supplies	0.00	0.00
01-1420	Food	0.00	0.00
01-1420	Indirect Costs	0.00	0.00
TOTALS -	1420 CHAPTER I SUMMER SCHOOL	0.00	0.00
01-2110	Contracted Service-Census	0.00	0.00
01-2110	Contracted Service-Truant Officer	1.00	0.00
TOTALS -	2100 ATTENDANCE	1.00	0.00
01-2120	Guidance Salaries	0.00	0.00
01-2120	Health Insurance	0.00	0.00
01-2120	Dental Insurance	0.00	0.00
01-2120	Life Insurance	0.00	0.00
01-2120	Retirement	0.00	0.00
01-2120	FICA	0.00	0.00
01-2120	Contracted Svc-Stdized Testing	1100.00	871.09
01-2120	Printing	0.00	0.00
01-2120	Travel Expenses	0.00	0.00
01-2120	Supplies-Guidance	0.00	0.00
01-2120	Guidance Books	0.00	0.00
01-2120	Guidance Periodicals	0.00	0.00
01-2120	Guidance Dues and Fees	0.00	0.00
TOTALS -	2120 GUIDANCE SERVICES	1100.00	871.09

Account No.	Description	Budgeted	Expended 94-95
01-2130	Nurse's Salary	20811.00	20811.00
01-2130	Substitute Nurse's Compensation	338.00	720.00
01-2130	Health Insurance	0.00	1694.55
01-2130	Dental Insurance	0.00	0.00
01-2130	Life Insurance	0.00	77.52
01-2130	Retirement-Nurse	0.00	0.00
01-2130	FICA	0.00	1644.33
01-2130	Contracted Svcs-Student Physicals	550.00	760.00
01-2130	Contracted Svcs-Staff Physicals	375.00	0.00
01-2130	Contracted Svcs-Reconditioning	0.00	0.00
01-2130	Travel Expenses-Nurse	75.00	73.37
01-2130	Health Supplies-Nurse	950.00	775.55
01-2130	Health Textbooks-Nurse	0.00	0.00
01-2130	Health Periodicals-Nurse	0.00	0.00
01-2130	New Equipment	0.00	349.00
01-2130	Replacement Equipment	0.00	0.00
01-2130	New Furniture	0.00	0.00
01-2130	Replacement of Furniture	0.00	0.00
01-2130	Dues and Fees	0.00	0.00
TOTALS -	2130 HEALTH SERVICES	23099.00	26905.32
01-2140	SLC Membership	3377.00	3787.52
01-2140	Contracted Occupational Therapy	23279.00	24701.57
01-2140	Other Diagnostic Services	500.00	0.00
01-2140	Preschool Diagnostic Unit	13784.00	13298.97
TOTALS -	SPECIAL CONTRACTED SERVICES	40940.00	41788.06
01-2150	Speech/Language Assistant	13500.00	13500.00
01-2150	Speech Supplies	900.00	1007.89
TOTALS -	2150 SPEECH & LANGUAGE SERVICES	14400.00	14507.89
01-2210	Curriculum Dev-Summer Salaries	1185.00	0.00
01-2210	FICA	0.00	0.00
01-2210	Course Tuition Reimbursement	14042.00	10062.00
01-2210	School Improv. Project	2500.00	2500.00
01-2210	Staff Dev. Regional Workshop	451.00	200.00
01-2210	Staff Development	2000.00	2039.00
01-2210	Travel Expenses	50.00	26.39
TOTALS -	2210 IMPROVEMENT OF INSTRUCTION	20228.00	14827.39
01-2220	Librarian-Compensation	15037.00	15038.10
01-2220	Librarian-Substitute	338.00	67.50
01-2220	Health Insurance	0.00	968.32
01-2220	Dental Insurance	0.00	267.84
01-2220	Life Insurance	0.00	66.12
01-2220	Retirement-Librarian	0.00	421.07
01-2220	FICA	0.00	1155.58
01-2220	Contracted Svcs-Educational TV	350.00	350.00
01-2220	Library General Supplies	800.00	762.34
01-2220	Library AV Supplies	3000.00	1643.00

Account No.	Description	Budgeted	Expended 94-95
01-2220	Computer Software/Supplies	2000.00	1576.57
01-2220	Library Books	5000.00	4638.29
01-2220	Library Periodicals	500.00	455.22
01-2220	New Equipment	0.00	0.00
01-2220	Replacement of Equipment	0.00	0.00
01-2220	New Furniture	0.00	0.00
01-2220	Replacement of Furniture	0.00	0.00
TOTALS -	2220 LIBRARY AND EDUCATIONAL MEDIA	27025.00	27409.95
01-2310	School Board Salaries	1500.00	1500.00
01-2310	School District Moderator	50.00	25.00
01-2310	School District Treasurer	2000.00	2000.00
01-2310	School District Clerk	50.00	25.00
01-2310	School District Secretary	600.00	800.00
01-2310	FICA	0.00	279.48
01-2310	Contracted Svc-School Dist. Audit	2600.00	2880.00
01-2310	Contracted Svc-Atty/Negotiator	5000.00	1103.05
01-2310	Advertise/Legal Notices	1500.00	3912.70
01-2310	Printing	0.00	0.00
01-2310	Police	200.00	0.00
01-2310	Expenses-School District Officers	550.00	593.04
01-2310	New Equipment	0.00	181.00
01-2310	Dues & Fees-School Board Assoc.	2453.00	2452.92
TOTALS -	2310 SCHOOL BOARD SERVICES	16503.00	15752.19
01-2320	Expenses-SAU #44	108722.00	108722.03
TOTALS -	2320 SAU EXPENSES	108722.00	108722.03
01-2410	Principal Salary	45010.00	39915.27
01-2410	Assistant Principal Salary	33758.00	35600.00
01-2410	Secretaries' Compensation	15218.00	15930.62
01-2410	Assistant Secretary-25 Hrs/Week	0.00	0.00
01-2410	Substitute Secretaries' Comp.	338.00	45.00
01-2410	Health Insurance(Certified)	0.00	5809.89
01-2410	Health Insurance(Non-Certified)	0.00	0.00
01-2410	Dental Insurance(Certified)	0.00	888.72
01-2410	Dental Insurance(Non-Certified)	0.00	0.00
01-2410	Life Insurance(Certified)	0.00	213.73
01-2410	Life Insurance(Non-Certified)	0.00	30.78
01-2410	Retirement(Certified)	0.00	2268.59
01-2410	Retirement(Non-Certified)	0.00	384.97
01-2410	FICA(Certified Staff)	0.00	5776.92
01-2410	FICA(Non-Certified Staff)	0.00	1222.13
01-2410	Contracted Svcs-Copier Lease	0.00	0.00
01-2410	Staff Dev-Principals	1500.00	1631.00
01-2410	Repairs & Maintenance	450.00	739.79
01-2410	Telephone	5400.00	6739.21
01-2410	Postage	2000.00	1159.67
01-2410	Travel Expense	550.00	0.00
01-2410	Supplies & Forms	3000.00	2774.40
01-2410	Computer Software System	1650.00	231.95

Account No.	Description	Budgeted	Expended 94-95
01-2410	New Equipment	0.00	57.87
01-2410	Replacement of Equipment	2955.00	4994.36
01-2410	New Furniture	0.00	0.00
01-2410	Replacement of Furniture	0.00	0.00
01-2410	Dues & Fees	700.00	761.00
01-2410	Graduation/Class Day Expenses	950.00	902.74
TOTALS -	2410 OFFICE OF THE PRINCIPAL	113479.00	128078.61
01-2520	School District Bookkeeper Salary	20760.00	18413.28
01-2520	Health Insurance	0.00	4225.78
01-2520	Dental Insurance	0.00	156.24
01-2520	Life Insurance	0.00	105.07
01-2520	Retirement	0.00	515.57
01-2520	FICA	0.00	1458.12
01-2520	Contracted Svc-Computer Support	1641.00	2141.00
01-2520	Repairs and Maintenance	550.00	147.18
01-2520	Travel Expense	50.00	266.50
01-2520	Supplies-Bookkeeper	800.00	1083.43
01-2520	Computer Software	0.00	1130.00
01-2520	New Equipment	0.00	305.94
01-2520	Replacement of Equipment	0.00	0.00
01-2520	New Furniture	0.00	0.00
01-2520	Replacement of Furniture	0.00	0.00
TOTALS -	2520 SCHOOL DISTRICT BOOKKEEPER	23801.00	29948.11
01-2540	Custodians Compensation	52617.00	52541.26
01-2540	Substitute Custodian-Comp.	1000.00	2136.00
01-2540	Health Insurance	0.00	14040.56
01-2540	Dental Insurance	0.00	843.12
01-2540	Life Insurance	0.00	202.92
01-2540	Retirement	0.00	1662.43
01-2540	FICA	0.00	4433.16
01-2540	Contracted Svc-Rubbish Removal	2376.00	1893.10
01-2540	Contracted Svc-Snow Plowing	2500.00	1337.50
01-2540	Contracted Svc-Septic Maintenance	900.00	0.00
01-2540	Contracted Svc-Fire Alarm	1050.00	987.92
01-2540	Contracted Svc-Clock & Bell	350.00	160.00
01-2540	Contracted Svc-Elevator Maintenance	800.00	531.00
01-2540	Contracted Svc-Security Alarm	240.00	240.00
01-2540	Contracted Svc-Care of Grounds	3000.00	3610.00
01-2540	Contracted Svc-Terminex	0.00	0.00
01-2540	Contracted Svc-Cst Uniforms	0.00	0.00
01-2540	Contracted Svc-Playground Upgrade	0.00	0.00
01-2540	Contracted Svc-Clean Parking Lot	0.00	0.00
01-2540	Contracted Svc-Drainage Trench	0.00	0.00
01-2540	Contracted Svc-Sand Playground	0.00	0.00
01-2540	Contracted Svc-P&G Striping	0.00	0.00
01-2540	Repairs & Maintenance	8440.00	18870.86
01-2540	Repairs & Maint-Heating Plant	1500.00	1318.11

Account No.	Description	Budgeted	Expended 94-95
01-2540	Repairs & Maint-Furniture/Fixt	600.00	569.96
01-2540	Repairs & Maint-Paving/Grounds	9161.00	10047.00
01-2540	Repairs & Maint-Floors	0.00	940.22
01-2540	Repairs & Maint-Unanticipated	0.00	0.00
01-2540	Insurance	21240.00	6845.28
01-2540	Travel Expenses	100.00	269.97
01-2540	Supplies-General Custodian	12660.00	12794.00
01-2540	Supplies-Glass	500.00	344.90
01-2540	Electricity	23000.00	27542.22
01-2540	Fuel Oil	10000.00	9554.10
01-2540	Water	4100.00	4122.00
01-2540	New Equipment	2272.00	3008.47
01-2540	Replacement of Equipment	0.00	659.00
01-2540	New Furniture	0.00	0.00
01-2540	Replacement of Furniture	0.00	0.00
TOTALS -	2540 OPERATION & MAINTENANCE	158406.00	181505.06
01-2546	Contracted Svc-Crossing Guard	3060.00	3272.57
TOTALS -	2546 CROSSING GUARD	3060.00	3272.57
01-2550	Elementary School Transportation	126548.00	132370.00
01-2550	Vocational Transportation	1.00	0.00
01-2550	Athletic Transportation	2250.00	1291.40
01-2550	High School Transportation	29110.00	23288.00
01-2550	Special Ed. Transportation	75000.00	50220.56
01-2550	Class/Field Trip Transportation	3400.00	4202.55
01-2550	Science Camp Transportation	0.00	0.00
TOTALS -	2550 PUPIL TRANSPORTATION	236309.00	211372.51
01-2560	School Lunch Director	0.00	0.00
01-2560	Lunch Workers' Compensation	34427.00	33210.05
01-2560	Lunch Workers' Sub. Comp.	165.00	312.13
01-2560	Health Insurance	0.00	2987.67
01-2560	Dental Insurance	0.00	577.41
01-2560	Life Insurance	0.00	84.74
01-2560	Retirement	0.00	0.00
01-2560	FICA-Lunch Workers	2646.00	2564.43
01-2560	Physicals-Lunch Workers	50.00	0.00
01-2560	Repairs to Equipment	750.00	678.92
01-2560	Fire Safety Inspection	120.00	60.00
01-2560	Petty Cash	200.00	150.14
01-2560	Travel	50.00	0.00
01-2560	Supplies	750.00	1397.15
01-2560	Food/Milk	43061.00	38056.11
01-2560	Utility Gas & Electricity	1500.00	1020.59
01-2560	New Equipment	750.00	817.69
01-2560	Replacement of Equipment	0.00	0.00
01-2560	New Furniture	0.00	0.00
01-2560	Replacement of Furniture	0.00	0.00
TOTALS -	2560 FOOD SERVICES	84469.00	81917.03

Account No.	Description	Budgeted	Expended 94-95
01-2900	Health Insurance	80843.00	3029.84
01-2900	Dental Insurance	8171.00	0.00
01-2900	Life Insurance	1175.00	0.00
01-2900	Worker's Compensation	21065.00	13413.46
01-2900	Unemployment Compensation	1000.00	0.00
01-2900	Retirement(Certified)	1982.00	0.00
01-2900	Retirement(Non-Certified)	3454.00	0.00
01-2900	FICA	16247.00	0.00
TOTALS - 2900		133937.00	16443.30
01-5100	Payment of Principal	200000.00	200000.00
01-5100	Payment of Interest	76890.00	76890.00
01-5100	Principal of Debt	0.00	0.00
TOTALS - 5100 DEBT SERVICE		276890.00	276890.00
01-5250	Transfer to Capital Reserve Fund	0.00	5000.00
TOTALS - 5250		0.00	5000.00
GRAND TOTALS		3885819.00	3689587.63

NORTHWOOD SCHOOL DISTRICT

REVENUE

July 1, 1993 - June 30, 1994

	<u>93-94 Actual</u>
<u>Revenue From State Sources</u>	
Foundation Aid	476,923.65
School Building Aid	69,787.30
Catastrophic Aid	37,660.40
<u>Local Revenue Other Than Taxes</u>	
Tuition	293.00
Earnings On Investments	4,873.11
Rental Facilities	821.80
Special Education Tuition	40,118.57
<u>Unanticipated Revenues</u>	
High School Transportation	1,035.00
School Administrative Unit Assessment	10,789.43
Rebate-Faretra Vending	23.48
Reimbursement-Vending Machine Vandalism	162.75
Workman's Comp Credit	1,820.48
Filing Fee	6.00
National Operator Svc-Disbursement	.28
Reverse Prior Year A/R	(140.66)
TOTAL REVENUES OTHER THAN TAXES	644,174.59
DISTRICT ASSESSMENT	<u>3,129,187.15</u>
TOTAL REVENUES	3,773,361.74
 <u>School Lunch Program</u>	
Child Nutrition	47,321.00
Food Service Sales	32,828.00
Interest	93.95
Other Revenue	43.70
USDA Commodities Received	<u>6,780.00</u>
TOTAL SCHOOL LUNCH PROGRAM	87,066.65
 <u>Capital Projects Fund</u>	
Earnings On Investments	723.58
Appropriation	5,000.00
TOTAL CAPITAL PROJECTS FUND	5,723.58
TOTAL REVENUE	<u>3,866,151.97</u>

NORTHWOOD SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 1994

Assets	General	Special Revenue	Capital Projects	Food Service	Capital Reserve
Current Assets:					
Cash	\$289,579.38	0.00	0.00	\$0.00	\$22,948.66
Interfund Receivables	3,649.82	0.00	0.00	30,020.90	0.00
Intergov. Receivables	0.00	0.00	0.00	10,011.00	0.00
Other receivables	10,789.43	0.00	0.00	0.00	0.00
Inventories	0.00	0.00	0.00	3,531.76	0.00
Total Current Assets:	\$304,018.63	\$0.00	\$0.00	\$43,563.66	\$22,948.66
Total Assets	\$304,018.63	\$0.00	\$0.00	\$43,563.66	\$22,948.66
Liabilities and Fund Equity					
Current Liabilities:					
Interfund Payables	30,020.90	0.00	0.00	3,649.82	0.00
Other Payables	23,702.05	0.00	0.00	2,336.59	0.00
Contracts Payable	16,283.77	0.00	0.00	0.00	0.00
Deferred Revenues	0.00	0.00	0.00	0.00	0.00
Payroll Deduct & Withhold	-70.20	0.00	0.00	0.00	0.00
Deferred Revenues	0.00	0.00	0.00	2,519.22	0.00
Total Liabilities:	\$69,936.52	\$0.00	\$0.00	\$8,505.63	\$0.00
Fund Equity					
Reserve for Encumbrances	41,285.07	0.00	0.00	0.00	0.00
Reserve for Special Purposes	5,000.00	0.00	0.00	0.00	22,948.66
Unreserved Fund Balance	187,797.04	0.00	0.00	35,058.03	0.00
Total Fund Equity:	\$234,082.11	\$0.00	\$0.00	\$35,058.03	\$22,948.66
Total Liabilities and Fund Equity:	\$304,018.63	\$0.00	\$0.00	\$43,563.66	\$22,948.66

NORTHWOOD SCHOOL LUNCH PROGRAM

FINANCIAL STATEMENT

1993 - 1994

Balance - July 1, 1993 \$29,908.41

RECEIPTS:

Reimbursements	47,321.00
Lunch & Milk Sales	32,828.00
Spring Fling	43.70
Bank Interest	93.95
USDA Commodities Rec'd	6,780.00

TOTAL RECEIPTS 87,066.65

EXPENDITURES :

Salaries	33,522.18
Benefits	6,214.25
Food	38,056.11
Purchase of Equipment	817.69
Expendables/Supplies	1,397.15
Petty Cash	150.14
Utilities	1,020.59
Maintenance/Repairs	<u>738.92</u>

TOTAL EXPENDITURES 81,917.03

BALANCE - June 30, 1994 35,058.03

DEPARTMENT OF REVENUE ADMINISTRATION
Concord, N. H. 03301

Northwood School District
October 19, 1994

Your report of appropriations voted and property taxes to be raised for the 1994-95 school year has been approved on the following basis:

TOTAL APPROPRIATION	\$3,976,500.29
REVENUE & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES	
Unreserved Fund Balance	\$ 192,797.04
Revenue From State Source:	
Foundation Aid	\$ 420,244.00
School Building Aid	60,000.00
Catastrophic Aid	28,512.00
Child Nutrition	48,404.00
Other State Sources	
Local Revenue Other Than Taxes	
Tuition	\$ 350.00
Earnings on Investments	4,800.00
Pupil Activities Rental of Facilities	1,000.00
Other Local Sources	
Trust Fund Income	
Transferred From Capital Projects Fund	
Transferred From Capital Reserve Fund	
Sale of Bonds and Notes	
Food Service Receipts	\$ 36,011.00
SUPPLEMENTAL APPROPRIATION	
Special Education Tuition	41,447.00
TOTAL REVENUE AND CREDITS	\$ 833,565.00
DISTRICT ASSESSMENT	\$3,142,935.00
TOTAL APPROPRIATION	\$3,976,500.29

INDEPENDENT AUDITOR'S REPORT

August 4, 1994

Members of the School Board
Northwood School District

I have audited the accompanying general purpose financial statements of the Northwood School District, as of and for the year ended June 30, 1994 as listed in the Table of Contents. These financial statements are the responsibility of the Northwood School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions issued by the U.S. General Accounting Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As is the general practice with many New Hampshire municipalities, the Northwood School District has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this report. The amounts that should be recorded as general fixed assets are not known.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the combined financial statements referred to above present fairly in all material respects, the financial position of the Northwood School District as at June 30, 1994 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements and Schedule of Federal Financial Assistance listed as Supporting Schedules in the Table of Contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Northwood School District.

The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

Jeremy F. Shinn
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

SALARIES OF THE SUPERINTENDENT
AND
ASSISTANT SUPERINTENDENTS
1994 - 1995

SCHOOL DISTRICT	% LOCAL SHARE	SUPERINTENDENT	ASSISTANT SUPERINTENDENT	ASSISTANT SUPERINTENDENT
BARRINGTON	36.29%			
NORTHWOOD	22.81%			
NOTTINGHAM	19.40%			
STRAFFORD	21.50%			
TOTAL	100.00%	\$63,600.00	\$53,040.00	\$50,000.00

SCHOOL ADMINISTRATIVE UNIT #44
DISTRIBUTION OF AMOUNT TO BE SHARED BY DISTRICTS

1994 - 1995

DISTRICT	1992 EQUALIZED VALUATION	VALUATION PERCENT	1991-92 PUPILS	PUPIL PERCENT	COMBINED PERCENT	94-95 DISTRICT SHARE	93-94 DISTRICT SHARE	% OF CHANGE
BARRINGTON	273,504,942	35.86%	960.0	36.72%	72.58%	\$173,563.93	\$170,194.57	1.94%
NORTHWOOD	183,895,730	24.10%	562.8	21.52%	45.62%	109,093.23	108,722.03	0.34%
NOTTINGHAM	145,524,676	19.07%	515.9	19.73%	39.80%	92,784.25	99,320.35	-6.58%
STRAFFORD	159,987,844	20.97%	575.9	22.03%	43.00%	102,827.90	103,900.65	-1.03%
TOTAL:	762,913,192	100.00%	2614.6	100.00%	200.00%	\$478,269.31	\$482,137.60	

1994-1995 PRINCIPAL AND TEACHERS SALARIES

Name:	Position:	Salary 94-95
Buccini, John Jr.	Principal	\$47,586.00
Goodman, Anne	Assn't Principal	\$38,600.00
Ames-Kimball, Debbie	Elementary	\$22,335.00
Bostrom, Kathryn	Elementary	\$25,270.00
Carroll, Nancy	Elementary	\$28,029.00
Chrusz, Kevin	Middle Level	\$35,390.00
Conrad, Jennifer	Special Ed.	\$19,282.00
Cummings, Allen	Middle Level	\$22,335.00
Cunningham, Vonda	Elementary(1 yr.)	\$21,522.00
Davis, Karen	Elementary	\$22,166.00
Desmarais, Suzan	Elementary	\$34,749.00
Donnell, Donna	Elementary	\$25,270.00
Folan, Joanne	Elementary	\$38,232.00
Gasowski, Annie	Phys.Ed./Health	\$29,709.00
Goodman, Lou	Elementary	\$33,509.00
Hatch, Richard	Special Ed.	\$35,390.00
Heichlinger, Alison	Elementary	\$19,282.00
Humel, Irene	Elementary	\$22,335.00
Konrad, Dorothy	Elementary	\$35,390.00
Kontos, Dorothy	Art	\$22,126.00
Kraft, Dottie	Guidance	\$39,704.00
Kramas, Linda	Elementary	\$28,102.00
Langlais, Amanda	Music (2/5ths time)	\$ 7,712.00
LeBlanc, Kate	Elementary	\$21,395.00
Lucey, Gale	Elementary	\$34,749.00
Magnusson, Lisa	Elementary	\$24,345.00
McGann, Judy	Special Ed.	\$38,594.00
McGann, Judy (Stipend)	Spec.Ed.Bldg.Coord.	\$ 4,150.00
McMaster, Roberta	Elementary	\$35,390.00
Nee, Tracey	Elementary	\$23,979.00
Penney, Richard	Phys.Ed./Health	\$26,033.00
Pitman, Carla	Elementary	\$27,677.00
Puopolo, Jeanne	Special Ed.	\$27,596.00
Robertson, Allan	Elementary	\$36,437.00
Sarno, Elizabeth	Middle Level	\$21,666.00
Singer, Daniel	Music	\$21,052.00
Shuchman, Barbara	Speech/Hearing Spec.	\$17,938.00
Verville, Jackie	Read. Spec. (4/5)	\$31,763.00
Zielinski, Kim	Elementary	\$26,912.00

PRINCIPAL'S REPORT
1994 - 1995

The enrollment at the Northwood School is as follows:

K - 50	4 Classes
1 - 56	3 Classes
2 - 58	3 Classes
3 - 50	3 Classes
4 - 52	3 Classes
5 - 57	3 Classes
6 - 61	3 Classes
7 - 39	3 Classes
8 - 42	2 Classes

TOTAL: 465

Northwood School Mission Statement

The mission of the Northwood School is to assure that all students acquire knowledge and develop the skills and work habits to enable them to be contributing members of their community and to function successfully in society. This mission is best accomplished when students, school personnel, parents and community members maintain high expectations, create a positive school climate, provide a safe and orderly environment and promote effective collaboration between school, home and community.

School News

Students returned to school to find a fresh coat of paint throughout the primary wing, and additional lockers in the middle school area. More security sensors were installed throughout the building, the office area was treated to a new coat of paint, and storage areas were upgraded.

Outside, the playground walkway was widened and hot-topped with a handrail installed. Fencing was also installed by the walkway/playground area. Girl Scouts and parents planted flowers near the school's front entrance.

Students in grades K-3 were involved in a program of study on Japan, culminating with a visit by a Japanese author/illustrator. In May, the students in grade 3 participated in the State Assessment Testing. Grade 4 conducted a Conservation Fair involving ecology projects and demonstrations, a Math Fair, and were involved again with the Golden Key Club. This UNH affiliated club models goal setting and choices one makes in life. Grade 5 students were involved in D.A.R.E., attended Science Camp, went on a whale watch, participated in the Voyage of the Mimi Project, and a Math Fair. For all, Enrichment Programs also were offered. Examples were Lego-logo, Logo, An Artifact Box, and Computer Club. We also completed a full year

of our student banking program (K-8).

In the Middle School, literature based reading, Comprehensive Guidance, Health, Sustained Silent Reading, and R.E.A.C.T. continued as part of the program. Pre-Algebra, Algebra and Basis Math comprised the mathematics program. The History Fair and Science Fair were successful, as were the Arts Festival, Drama Productions, and a Gymnastics Program. A group of Middle School students visited Washington, D.C. in April. The Student Council was active sponsoring car washes, bake sales and other student based activities. School-wide, "Respect is the Key" was adopted as our school theme.

School personnel, parents and community members were actively involved in a variety of committees. The members of the School Improvement, and Program Improvement Committees (SIP, PIP) and their overall efforts effectively began the review of our curriculum, and our school's needs and future. Mathematics was evaluated for review and study, with our K-3 staff, reading specialist and Chapter One staff actively involved. Through PIP, reading and math issues were addressed for improvement. Continuity and consistency of curriculum, with clear scope and sequence were earmarked for future action. Our SIP group was cited as a Continuously Improving School.

P.T.A. and volunteer programs serve as integral parts of the school community. The P.T.A. continued to work diligently to support programs in school. Our Volunteer Program was again cited by the N.H.P.I.E. (New Hampshire Partners in Education) as a Blue Ribbon Achievement Award recipient, acknowledging our program as being exemplary.

Thank you to all who have been involved with the Northwood School and have helped to make our programs, students, and school successful. Your support and efforts are truly appreciated!

Respectfully submitted,

John A. Buccini
Principal

NORTHWOOD SCHOOL GRADUATING CLASS
1993 - 1994

Manuel Anguiano	Danielle Beaulieu
Jennifer Bennett	Daniel Blades
Samantha Caron	Jason Chamblin
Jill Chase	Benjamin Cross
Shawn Curley	Jennifer DeFlumeri
Shawn Emond	Christine Hatch
Debbie Hayes	John Hicks
D. J. Hodgdon	April Hullinger
Kristina Ingram	Joshua Kelley
Ellen Kramas	Edward LaShomb
Nicole Leblanc	Patty Lennon
Joe Mainheit	Lorraine Masten
Jamie Mather	Steven Mather
Joseph Maxwell-Gaudet	Cherrie McHugh
Darcy Melia	Patty Milligan
Amanda Moore	Jennifer Morris
Clifford Muise, Jr.	John Newman
Faye Richards	Tiffany Richardson
Paul Silva	Nathan Smith
Thomas Smith	Andrea Sweet
Scott Tierney	Kelly Wakeman
Kenneth Wright, Jr.	

1993 - 1994 SCHOOL HEALTH SERVICES

September 7, 1993, Robert Lord, MD from Farmington, conducted 64 physicals for school athletes for the last time. One student was referred to his own physician for further testing. September 12, 53 kindergarten students were taken to Lake Shore Farm for the annual Lions Club sponsored hearing and sight testing. Nine were referred for further testing.

November 15 and 16, with the help of volunteers we did full school screening, including eyes, ears, height, weight, blood pressure and scoliosis checks on appropriate ages.

In May, the regional VNA visited and immunized 19 sixth grade students for their second measles immunization. In September we were in 100% compliance with the NH state law for incoming 7th grade students.

During the year I attended workshops on eating disorders called "Too Much, Too Little, Too Late?" given by the Center for Eating Disorders Management, Dover, NH; "New Knowledge and Testing for Tuberculosis" put on by the NH Department of Health, Concord, NH; and "Emergency and Assessment" put on by the Elliot Hospital instructor trainer.

During the year I made three home visits for determining student health assessments. Throughout the year prescription medications were administered to 30 students.

For the fifth straight year DARE (Drug Abuse Resistance Education) has been taught. It is designed to help students recognize and resist pressures that cause them to experiment with drugs and alcohol. Our instructor is NH State Trooper Scott Carr.

Many thanks to the Saddleback Lions Club, Harvey Lake Women's Club, and many parents and friends who donate time and objects to the Nursing Department and our school in general. You all help to make learning easier for our children.

Sincerely,

Norene Sauls, RN, BS

NOTES

VITAL STATISTICS

BIRTHS FOR 1994

<u>Date</u>	<u>Name of Child</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>	<u>Place of Birth</u>
01-17-94	Alexandria Barbara John	Brian Scott John	Melissa A. Trombley	Concord, NH
01-18-94	Joshua Martin Hooegeven	Paul J. Hooegeven	Patricia L. Miller	Dover, NH
01-21-94	Jessica Leigh Spaulding	George M. Spaulding	Brenda Sargent	Exeter, NH
01-25-94	Katrina Riley Southwick	Terence L. Southwick	Kristen Goyette	Concord, NH
01-25-94	Megan Elizabeth Curtin	Michael P. Curtin	Nancy A. Quigley	Concord, NH
02-23-94	Jonathan Paul Duford	James C. Duford	Heidi A. Werzenski	Manchester, NH
02-28-94	Stephen Joseph Moshier	Grant E. Moshier	Robin Phinney	Dover, NH
03-30-94	Ashley Nicole Marquis	Arthur Marquis, Jr.	Jennifer J. Stevens	Concord, NH
04-08-94	Riley Anne Maynard	Donald Maynard	Cheryl A. Patch	Dover, NH
04-08-94	Jillian Elizabeth Pierdomenico	Dennis Pierdomenico	Wendy E. Bartlett	Exeter, NH
04-19-94	Jacob David Ruth	David F. Ruth	Lorraine Day	Concord, NH
04-29-94	Dillion Maxwell Emerson	Gilbert D. Emerson	Janet Ann Nelson	Concord, NH
05-12-94	Rita Christina Locke	Ronald A. Locke	Debra A. Regnier	Lebanon, NH
06-22-94	Kasie Ann McConnell	Kenneth McConnell	Hope Eaton	Exeter, NH
06-29-94	Christopher Leo David Millette	David E. Millette	Deborah Fitzgerald	Portsmouth, NH
07-22-94	Mikayla Germaine Tempest	Scott A. Tempest	Michelle M. Martin	Concord, NH
07-26-94	Allura Dannon Leblanc	Gregory S. Leblanc	Yvette Marie Richardson	Concord, NH
08-01-94	Carissa Brenda Lynn Hodgdon	David B. Hodgdon	Elaine Marie Witham	Concord, NH
08-17-94	Brandon Edward Cote	Steven E. Cote	Michellie Lee McCormack	Concord, NH
08-19-94	Ryan William Cleveland	William R. Cleveland	Heidi E. Blenis	Derry, NH
08-29-94	Nicholas Richard Levergood	Richard A. Levergood	Grace Crooker	Concord, NH
09-12-94	Brandon Robert Gilbride	Robert Gilbride, Jr.	Georgia M. Evans	Dover, NH
09-21-94	Kyla Morgan Cooper	Adam K. Cooper	Melissa L. Dalton	Manchester, NH
09-23-94	Joshua David Simmons	David J. Simmons	Claudia S. Roach	Exeter, NH
09-25-94	Savana Leigh Currier	Steven E. Currier	Michelle Blasco	Concord, NH
09-29-94	Donna Brienne Valley	David Valley, Jr.	Linda Stoltz	Concord, NH
11-12-94	Christopher David Roberge, Jr.	Christopher Roberge	Patricia L. Debatts	Concord, NH
11-23-94	Beau Lewis Pingree	Donald Pingree	Colleen Berry	Portsmouth, NH
11-24-94	Emily Marguerite Brisard	Troy Charles Brisard	Cam Jankowski	Dover, NH
12-20-94	Nicolas Silveira Quiram	Carl L. Quiram	Heidi M. Silveira	Portsmouth, NH

MARRIAGES FOR 1994

Date	Groom	Bride	Place
01-29-94	David Bruce Hodgdon	Elaine Marie Witham	Epsom, NH
02-05-94	Dana Arthur Dahill	Davideen Lynn Ilsley	Brentwood, NH
04-09-94	Michael David Smith	Ramona Theresa Martin	Northingham, NH
05-12-94	Richard Allen Smith, Jr.	Dianna L. Spaulding	Hampton, NH
05-14-94	Raymond E. Colpritt	Gretchen L. Pratt	Northwood, NH
05-21-94	Jeffrey William Detrude	Christy S. Cushing	Concord, NH
05-21-94	Timothy J. Lamphere	Lisa J. Smith	Manchester, NH
05-28-94	Samuel A. Panto	Jane Louise Tobin	W. Nottingham, NH
05-29-94	Mark Andrew Chagnon	Jaymie L. Thomas	Hampton Falls, NH
06-11-94	William James Gallivan	Linda J. Russell	Northwood, NH
06-15-94	Ronald L. Freeman	Viena A. Dow	Northwood, NH
06-18-94	Lawrence William Cleasby, Jr.	Denise Biron Emery	Pittsfield, NH
06-25-94	Alan Edward O'Neal	Carolyn Emily Knox	Hooksett, NH
06-25-94	William Henry Dexter, Jr.	Kerri Lee Tracy	Concord, NH
07-09-94	Charles Ernest Boyce	Sarah Joyce Estes	Deerfield, NH
07-23-94	John Abbott Buffum	Cheryl Ann Dube	Northwood, NH
08-27-94	P. Donald Arsenault	Laura Marie Dunn	Northwood, NH
08-28-94	Jeremy Erik Detrude	Tammy Lynn Hebert	Northwood, NH
09-24-94	Andrew Richard Brown	Heather Marie Wolf	Northwood, NH
10-08-94	George E. Nicol	Donna T. Dearborn	Kingston, NH
10-10-94	Douglas J. Peterson	Karen L. Tasker	Northwood, NH
10-15-94	Scott Douglas Porter	Tracey Ann Fournier	Greenland, NH
10-26-94	John Paul Nash	Holly Lynn Pease	Pittsfield, NH
11-12-94	Denis William St.Pierre	Constance A. Krecklow	Epsom, NH
11-24-94	Douglas Scot Marshall	Sharri M. Currier	Epping, NH
11-26-94	Chy Souryavong	Sang S. Vivathana	Northwood, NH
12-28-94	Mark Anthony Blad	Ginger Lee Olsson	Penacook, NH

DEATHS FOR 1994

<u>Date</u>	<u>Name of Deceased</u>	<u>Father</u>	<u>Mother</u>	<u>Place</u>
01-27-94	Edward J. Rinker	Charles E. Rinker	Alice Dick	Concord, NH
02-12-94	Helen Adeline Moak	Leigh Colyer	Seline Seay	Concord, NH
04-18-94	Albert R. Payant	Arthur Payant	Cordelia Sansoucie	Northwood, NH
05-26-94	Anita "Gigi" Folsom	George Akins	Augusta Nutter	Dover, NH
06-01-94	Vincent S. Bane	Vernard E. Bane	Evelyn Averill	Concord, NH
07-08-94	Mary A. Scott	John Flavin	Flora MacDonald	Northwood, NH
07-16-94	Ruth E. Mihachuk	Arthur Caverly	Bessie Leighton	Northwood, NH
07-22-94	John Frederick Heath	Bertrand Heath	Miranda McAllester	Northwood, NH
08-20-94	Rachel Eloise Ring	Everett A. Watson	Lena M. Kearney	No. Conway, NH
09-02-94	Ann Marie Bussey	Roland Bussey	Deborah Bradley	Lebanon, NH
09-02-94	Henry James Hoyt, III	Henry James Hoyt, Jr.	Rita S. LeBrun	Northwood, NH
09-08-94	Fred G. Freyland	John Freyland	Thekla Messar	Northwood, NH
09-10-94	Dorothy M. Creighton	Robert Barden	May Fadden	Concord, NH
09-20-94	M. Frances Wallace	Emery Holmes	Lola Bartlett	Manchester, NH
09-30-94	William L. Shafer, III	William L. Shafer, Jr.	Katherine Smith	Northwood, NH
10-10-94	Clifton J. Wall	Joseph Wall	Hattie Sawyer	Manchester, NH
10-29-94	Florence I. Dalton	Frank Harmon	Blanche Tuttle	Concord, NH
10-31-94	David Joseph Gagne	Alfred Gagne	Nathelien Paquette	Concord, NH
11-04-94	Lena B. Mead	John N. Buzzell	Luna Hudson	Concord, NH
11-14-94	Paul Maurice Cook	Edward P. Cook	Madeline Currier	Concord, NH
11-24-94	Maria Kruppova	Karol Kruppova	Ludmila Solcanska	Concord, NH

TELEPHONE NUMBERS

Selectmen's Office	942-5586/942-9100
Town Clerk's Office	942-5422
Tax Collector's Office	942-8411
Planning Board	942-5586/942-9100
Building Inspector/Code Enforce. Officer	942-5586/942-9100
Health Officer	942-5586/942-9100
Police Department (Dispatch)	942-8284
Police Department (Business)	942-9101
Police Department Fax	942-9102
Fire & Rescue Squad & Emergency Mgmt	1-225-3355/Emergency
Fire Station Office	942-9103/942-9104
Rural District Health Council	1-755-2202
Human Services Director	942-9106
Chesley Memorial Library	942-5472
Selectmen's Office Fax	942-9107

OFFICE HOURS

Town Clerk:

Monday Evening6 P.M. - 9 P.M.
Tuesday, Friday & Saturday.....10 A.M. - 1 P.M.

Tax Collector:

Friday 10 A.M. - 2 P.M.
Last Saturday, each month 9 A.M. - 12 Noon
Fourth Thursday, each month 7 P.M. - 9 P.M.

Selectmen:

Monday Evening or by appointment....7 P.M.

Planning Board:

Fourth Thursday Each Month.....7 P.M.

Board of Adjustment:

Monthly by agenda.....7 P.M.

Recycling Area:

Saturday & Sunday.....8 A.M. - 12 Noon
Wednesday.....8 A.M. - 12 Noon

Libraries:

Chesley Memorial, Rte. 43 & 4:

Monday & Tuesday.....	10 A.M. -	5 P.M.
Wednesday & Thursday.....	10 A.M. -	2 P.M.
	6 P.M. -	8 P.M.
Friday.....	Closed	
Saturday.....	10 A.M. -	2 P.M.

Bryant Library, Rte. 107.....Open during the Summer

Selectmen's Business Office:

Monday - Friday9 A.M. - 2 P.M.

NAMES & TELEPHONE NUMBERS OF REPRESENTATIVES & SENATORS

U.S. Senators

Honorable Judd Gregg U.S. Senate Bldg. Washington, DC 20510	125 North Main Street Concord, NH 03301 225-7115
Honorable Robert C. Smith 332 Dirksen Senate Bldg. Washington, DC 20510	46 South Main Street Concord, NH 03301 228-0453

U.S. Congressmen

Honorable Richard N. Swett 128 Cannon House Office Bldg. Washington, DC 20515	18 North Main Street Concord, NH 03301 224-6221
Honorable William H. Zeliff 512 Cannon House Office Bldg. Washington, DC 20515	340 Commercial Street Manchester, NH 03101-1123 1-800-649-7290

State Senator

John S. "Jack" Barnes P.O. Box 362 Raymond, NH 03077	895-9352 Home Phone 895-9396 Business Phone
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Representatives

Robert A. Johnson Ye Old Canterbury Road Northwood, NH 03261	942-8666 Home Phone 271-3165 Business Phone
Robert "Bob" Dodge 18 Cate Street Epping, NH 03042	679-5027 Home Phone

State Offices of Interest

Attorney General, Consumer Protection Bureau	271-3641
Office of the Governor	271-2121
Fish & Game Department	271-3421
Secretary of State	271-3242

Rockingham County Phone Numbers

Sheriff	679-2225
State Police	679-5663
Register of Deeds	772-4712
Strafford Regional Planning Commission	742-2523

